

Islamic Values, Destination Image, and Tourists' Visit Intention: The Mediating Role of Attitude in Aceh's Halal Tourism

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Abstract

Purpose – This study examines the influence of Destination Image and Islamic Values on Tourist Visit Intention, with Tourist Attitude as a mediating variable, in the context of Islamic value-based tourism in Aceh, Indonesia. This study addresses a gap in tourism literature by integrating Islamic values into a behavioral intention framework, which remains underexplored, particularly in emerging Islamic tourism destinations.

Methodology - A quantitative approach was employed using purposive sampling with 250 tourists. Data were analyzed using Partial Least Squares Structural Equation Modeling (PLS-SEM).

Findings - Destination Image significantly influences Tourist Attitude but does not directly affect Visit Intention, while Islamic Values significantly influence both Tourist Attitude and Visit Intention. Tourist Attitude also mediates the relationships between the variables. The findings demonstrate that Islamic values serve as a key determinant in shaping tourist attitudes and visit intentions.

Implication - The results provide practical insights for tourism stakeholders to enhance destination image and develop facilities aligned with Islamic values. Theoretically, this study contributes to tourism behavior models by incorporating religious values as an important factor in tourist decision making.

Keywords: Destination image; Islamic values; tourist attitude; tourist visit intention; halal tourism.

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1. INTRODUCTION

Indonesia, as the world's largest Muslim-majority country, has a strong strategic position in developing Islamic-based tourism. This potential is reflected in Indonesia's recognition as the leading global halal tourism destination in 2023, according to the Mastercard–CrescentRating Global Muslim Travel Index (Bahardeen, 2023). Halal tourism is designed to accommodate the needs of Muslim travelers by adhering to Sharia principles (Vargas-Sánchez & Moral-Moral, 2019)

Over the past decades, the Indonesian Ministry of Tourism and Creative Economy has prioritized the development of halal tourism as a major contributor to national economic growth (Wijaya et al., 2018). This strategy is reflected in Aceh, where Islamic value-based tourism is promoted as a regional identity and a competitive advantage in attracting Muslim tourists. The implementation of Islamic values is not merely symbolic but is reflected in the provision of sharia-compliant facilities, such as halal food, worship facilities (mosques or prayer rooms), and supporting facilities such as restrooms that meet standards of cleanliness, comfort, and gender separation between male and female users. These facilities play an important role in shaping tourists' perceived value and satisfaction, which ultimately influences their intention to visit (Juliana et al., 2022).

The implementation of this strategy is reflected in tourist visit trends in Aceh, as shown by domestic tourist arrivals to major destinations between 2019 and 2023. In 2019, Banda Aceh recorded the highest number of visitors (2,507,114), followed by Aceh Besar (1,256,533), while other regions such as Lhokseumawe (892,462), Aceh Tengah (768,837), and Sabang (317,933) attracted fewer tourists (Government of Aceh, 2025). Tourist arrivals declined sharply across all destinations in 2020 due to the COVID-19 pandemic, with visits to Banda Aceh falling to 477,646 and Aceh Besar to 295,243. A recovery trend began in 2021 and strengthened in 2022–2023, culminating in 2023 with Banda Aceh receiving 1,286,588 visitors and Aceh Besar 636,206 visitors (Government of Aceh, 2025). These trends highlight the resilience of key urban tourism centers and indicate that Islamic-based tourism principles have strengthened regional tourism performance in major destinations in Aceh in the post-pandemic period.

Aceh is widely recognized for its strong Islamic identity and the implementation of Islamic law in daily life, positioning it uniquely among tourism destinations in Indonesia and offering considerable prospects for Islamic-based tourism development (Wahyono & Razak, 2020). This distinctive identity is expected to shape tourists' attitudes and influence their intention to visit Aceh. Conceptually, destination image refers to the perceptions and impressions formed in tourists' minds about a place (Sitepu et al., 2023), which are influenced by multiple information sources, including mass media exposure, tourism promotion activities, prior travel experiences, and prevailing sociocultural stereotypes (Chen et al., 2016; (Liu & Sun Tung, 2017)).

Aceh's destination image is strongly influenced by its Islamic narrative and the implementation of Islamic law as a core element of regional identity. While these attributes provide differentiation and added value, they may also generate less favorable perceptions among non-Muslim tourists who perceive Islamic law as potentially limiting travel flexibility. Such perceptions pose challenges to tourism development by fostering a sense of exclusivity, often stemming from insufficient communication and information dissemination (Chen & Hsu, 2021), which may ultimately affect the long-term sustainability of Aceh's tourism sector (Zhou et al., 2024).

Beyond shaping destination image, the integration of Islamic values into the daily social life of Acehnese society serves as an important attraction for Muslim tourists, both domestic and international, who seek spiritually oriented tourism experiences (Battour & Ismail, 2016;

Suhartanto et al., 2021; Adinugraha et al., 2025; Mursid & Anoraga, 2022). However, for non-Muslim tourists, as well as Muslim visitors from regions with more moderate interpretations of Islam, these characteristics may be perceived as restrictive if not effectively communicated through appropriate tourism promotion strategies (Ghaderi et al., 2025). If poorly managed, such perceptions may reduce tourist interest and weaken the destination's competitiveness.

Previous studies indicate that destination image and the application of Islamic values play a significant role in shaping tourists' attitudes toward (Juliana et al., 2023; Marlina et al., 2024). Attitude reflects affective response, expressed through feelings of favorability or unfavorability and levels of interest toward an object (MacKenzie & Lutz, 1989), and develops through the interaction of information exposure and personal experience, ultimately influencing visit intention (Sitepu et al., 2024; Luo et al., 2025). Empirical evidence shows that attitude mediates the relationship between destination image and visit intention (Kanwel et al., 2019; Hasan et al., 2023), as well as the influence of Islamic values on tourists' travel decision-making (Battour & Ismail, 2016; Aji et al., 2021).

Previous studies indicate that Aceh's destination image and Islamic values significantly shape tourists' attitudes and visit intentions. However, if not communicated inclusively, its strong Islamic identity may also create unfavorable perceptions among diverse tourists.

Given this context, it is essential to examine how destination image and Islamic values shape tourists' perceptions and attitudes, which subsequently influence visit intention. However, prior studies have largely focused on the direct effects on behavioral intention without adequately elaborating the underlying psychological mechanisms and tend to treat Islamic values as a general construct without considering context-specific implementation. In this regard, Aceh, as a region that formally implements Islamic values across various aspects of life, including tourism, offers a distinctive empirical context that remains underexplored in previous studies. Furthermore, limited research has integrated destination image, Islamic values, and tourist attitude within a comprehensive behavioral framework. Therefore, this study examines the effects of Islamic destination image and Islamic values on tourists' attitudes and visit intention toward Aceh by positioning tourist attitude as a mediating variable, thereby contributing to a more comprehensive understanding of the formation of visit intention in the context of halal tourism.

2. LITERATURE REVIEW

2.1. Tourist Visit Intentions

Tourist visit intention is the outcome of a decision-making process that involves evaluating various destination attributes before the final choice. Visiting decisions can be conceptualized similarly to purchase decisions, where tourists assess alternative destinations based on preferences, needs, and available information (Trung & Khalifa, 2019; Masiero & Hrankai, 2022). In the context of halal tourism, Islamic values play a crucial role in shaping this evaluation, particularly regarding the compatibility of destinations with Sharia principles and Islamic attributes (Juliana et al., 2023).

In addition, destination image represents tourists' cognitive and affective perceptions of a destination, which enhances its attractiveness and strengthens expectations of potential benefits. These factors collectively contribute to tourists' evaluative processes toward a destination. According to the *Theory of Planned Behavior* (TPB) and the *Theory of Reasoned Action* (TRA), behavioral intention is influenced by attitude, subjective norms, and perceived behavioral control (Ajzen, 1991). In this study, tourist attitude is positioned as a mediating variable that links Islamic values and destination image to visit intention. Attitude reflects

tourists' overall evaluation of a destination, encompassing both cognitive and affective dimensions.

Beyond rational considerations, the formation of attitude and intention is also influenced by emotional experiences and perceived service quality (Hallak et al., 2017; Juliana et al., 2024). Within the TPB framework, this process is associated with *behavioral beliefs*, *normative beliefs*, and *control beliefs*, which jointly shape attitudes and behavioral intentions (Ajzen, 1991). Positive experiences reinforce favorable attitudes and subsequently increase visit intention. Therefore, Islamic values and destination image influence visit intention both directly and indirectly through tourist attitude as a mediating variable, ultimately determining actual visitation behavior (Ajzen, 1991; Inkson & Minnaert, 2022).

2.2. Destination Image

Destination image constitutes a fundamental concept in tourism marketing, as it reflects tourists' overall perceptions of a destination. It is commonly defined as the set of perceptions formed through associations embedded in tourists' cognitive structures (Keller, 2013; Trung & Khalifa, 2019). Conceptually, destination image represents the overall impression of a place, encompassing both tangible attributes and intangible or psychological elements (Jorgensen, 2004).

Destination image is shaped not only by knowledge and imagination but also by emotional factors that influence how individuals or groups evaluate a destination (Afshardoost & Eshaghi, 2020). It reflects a combination of beliefs, ideas, and perceptions formed through tourists' experiences and interactions with local communities, tourism industries, and the destination environment (Jebbouri et al., 2022). From a marketing perspective, destination image comprises cognitive and affective dimensions, representing the rational and emotional components of tourist perception (Afshardoost & Eshaghi, 2020; Masiero & Hrankai, 2022). Empirical studies have demonstrated that destination image significantly influences tourists' decision-making, as evidenced by its positive effect on visit decisions and intentions (Whang et al., 2016; Jalilvand, 2025)

Destination image is widely recognized as a key antecedent of destination choice and plays an essential role throughout the travel decision-making process. It represents a mental construct comprising individuals' beliefs, impressions, and perceptions of a destination, which may be formed even in the absence of prior visitation (Hsu et al., 2017). In addition to influencing initial visit decisions, destination image also affects post-visit behaviors, including revisit intention (Chen & Phou, 2013; Chen & Li, 2018; Yuan & Vui, 2023). Accordingly, destination image is critical in fostering positive tourist–destination relationships and supporting long-term destination success.

Based on theory and previous research, the following hypothesis is proposed:

H1: Destination image has a significant effect on tourists' attitudes toward visiting Aceh.

H2: Destination image has a significant effect on tourists' intention to visit Aceh.

2.3. Islamic Values

Islamic values perceived by tourists during their visit function as a key determinant in shaping destination image and tourists' attitudes. Tourists' value perceptions, including religious and cultural dimensions, influence attitudes and visit intention in line with the perceived value framework proposed by Islami et al. (2024). Empirical studies consistently demonstrate that perceived value positively affects destination image, as higher perceived value strengthens the image formed in tourists' minds (Alam et al., 2025). These values are reflected in both tangible

and intangible attributes, such as the availability of halal food, prayer facilities, and services that comply with Sharia principles (Marlina et al., 2024).

Beyond its role in shaping destination image, the literature consistently indicates that perceived value is a key determinant of tourist satisfaction. Higher perceived value, reflecting tourists' evaluation of benefits relative to costs, leads to greater satisfaction, as positive service assessments generate more favorable experiences (Hallak et al., 2017). Empirical studies further confirm that perceived value functions as a central mechanism linking service evaluations to satisfaction across tourism contexts (Malik, 2012), suggesting that it operates not only as a cognitive outcome but also as a driver of affective responses. Moreover, satisfaction derived from perceived value contributes to behavioral intentions, particularly revisit intention, as tourists perceiving higher value are more likely to return and recommend the destination. Thus, perceived value influences satisfaction directly and behavioral intention indirectly through satisfaction as a mediating mechanism (Bahardeen, 2023).

Furthermore, perceived value influences not only tourist satisfaction but also tourists' attitudes and revisit intentions. Chen and Chen (2010) demonstrate that higher perceived value fosters more positive tourist attitudes, which subsequently enhance revisit intention. In this context, the implementation of Islamic values at a destination (such as prayer facilities, halal services, and other Sharia-compliant practices) can strengthen destination image, promote favorable tourist attitudes, and ultimately increase visit intention.

Based on theory and previous research, the following hypothesis is proposed:

H3: Islamic values have a significant effect on tourists' attitudes toward visiting Aceh.

H4: Islamic values have a significant effect on tourists' intention to visit Aceh.

2.4. Tourist Attitudes

The growing demand for halal-friendly destinations among Muslim tourists has positioned tourists' attitudes as a key determinant of travel intention. Prior studies indicate that a positive attitude toward an object or service significantly influences behavioral intention, including purchase and usage decisions (Shin & Mattila, 2019). Tourists' attitudes are not only shaped by cognitive evaluations but also by their overall travel experience, particularly the quality of facilities and services provided at the destination (Juliana et al., 2024). Empirical evidence further shows that favorable attitudes toward halal-related attributes, such as halal food, are directly associated with higher levels of consumption and visitation intentions (Vanany et al., 2020).

In halal tourism contexts, tourists' attitudes function as a mediating mechanism linking destination image and Islamic values with visit intention. Drawing on Albarracin et al (2005), attitude reflects an individual's positive or negative evaluation of a behavior, which subsequently shapes behavioral intention. Empirical studies show that favorable attitudes enhance perceptions of destination attractiveness, increase visit intention, and mediate the effects of external influences such as promotions and recommendations (Wang et al., 2019; Nguyen et al., 2023; Alzaydi & Elsharnouby, 2023).

Furthermore, studies on Muslim consumer behavior indicate that tourists' attitudes toward halal products and services are shaped by information obtained through electronic word-of-mouth (e-WOM), which strongly influences visit intention (Ansari & Mohammed, 2015; Anubha, 2021; Aziz et al., 2019; Qahri-Saremi & Montazemi, 2019). Within the Theory of Reasoned Action and the Theory of Planned Behavior frameworks, attitude is recognized as a key determinant of behavioral intention, including destination visit intention. Empirical evidence further confirms that attitude not only directly influences intention but also mediates the relationship between destination perceptions and visit intention (Garg & Joshi, 2018 (Widyanto & Sitohang, 2022)). Accordingly, attitude plays a pivotal role in understanding

Muslim tourists' intention to visit Aceh, both as a direct predictor and as a mediating mechanism linking destination image and Islamic values to travel intention.

Based on theory and previous research, the following hypothesis is proposed:

H5: Tourists' attitudes have a significant effect on tourists' intention to visit Aceh.

H6: Tourists' attitudes significantly mediate the relationship between destination image and tourists' intention to visit Aceh.

H7: Tourists' attitudes significantly mediate the relationship between Islamic values and tourists' intention to visit Aceh.

The conceptual framework of this study is presented in Figure 1:

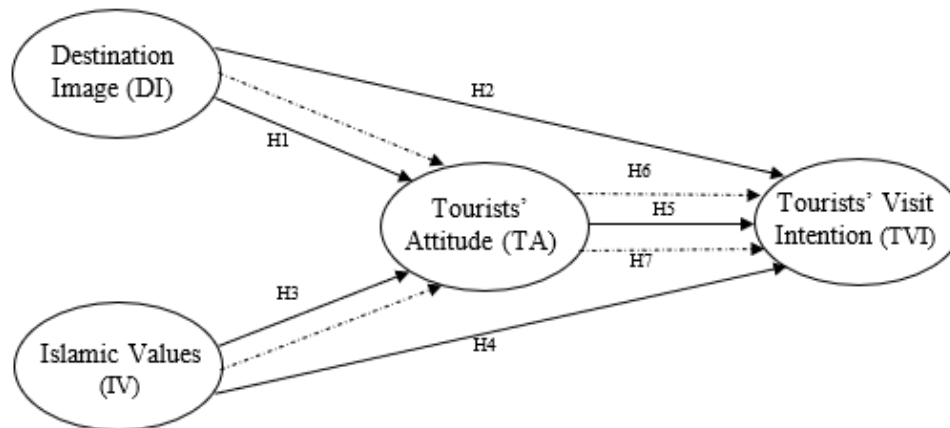


Figure 1. Conceptual Framework

3. METHODOLOGY

This study adopts a quantitative approach grounded in a positivist paradigm, aiming to test the proposed hypotheses using data collected from a defined population or sample (Hair et al., 2019). The key constructs examined include Islamic Destination Image (DI), Islamic Values (IV), Tourists' Attitudes (TA), and Tourists' Visit Intention (TVI). All variables were analyzed quantitatively to assess both direct and indirect relationships among the constructs.

Partial Least Squares–Structural Equation Modeling (PLS-SEM) was employed as the primary analytical technique due to its ability to examine complex structural relationships, particularly in conditions involving limited sample sizes and non-normally distributed data (Hair et al., 2019). The analysis was conducted using SmartPLS version 4.0 to evaluate both the measurement and structural models for hypothesis testing.

The population of this study comprised tourists visiting Aceh. Given that the exact population size was unknown, a non-probability sampling method using purposive sampling was employed, whereby respondents were selected based on predefined criteria aligned with the research objectives. Primary data were collected through questionnaires administered directly to respondents during the data collection period.

A total of 250 respondents were included in the sample, meeting the minimum recommended sample size for PLS-SEM analysis, particularly for models involving mediation and multiple latent constructs (Hair et al., 2019). This study employed a purposive sampling technique, targeting respondents who met specific criteria. The inclusion criteria required that respondents (1) were at least 20 years old, (2) resided outside Aceh, and (3) had either previously visited or expressed an intention to visit Aceh for tourism purposes. All respondents voluntarily agreed to participate in the study.

Data analysis was conducted using SmartPLS software following a three-stage approach. First, the measurement model (outer model) was assessed to evaluate the reliability and validity

of the constructs. Convergent validity was examined using factor loadings and Average Variance Extracted (AVE), where values above 0.70 and 0.50, respectively, indicate acceptable validity. Internal consistency reliability was assessed using Cronbach's alpha and composite reliability, with threshold values exceeding 0.70 (Hair et al., 2019). Discriminant validity was assessed using the Heterotrait–Monotrait ratio (HTMT). HTMT values below 0.90 indicate adequate discriminant validity, ensuring that each construct is empirically distinct (Henseler et al., 2015).

Second, the structural model (inner model) was evaluated to examine the relationships between latent variables. The coefficient of determination (R^2) was used to assess the model's explanatory power, while effect size (f^2) was employed to determine the magnitude of each exogenous construct's contribution. Collinearity issues were assessed using the variance inflation factor (VIF) values.

Third, Hypothesis testing was conducted using bootstrapping at a significance level of $\alpha = 0.05$. Path coefficients, t-statistics, and p-values were used to assess significance, with $t \geq 1.645$ (one-tailed) indicating statistical significance (Hair et al., 2019).

4. RESULTS AND DISCUSSION

4.1. Result

4.1.1 Demographic Characteristics of Respondents

Table 1 presents the demographic characteristics of the respondents involved in this study, covering key attributes such as gender, age, marital status, religion, educational attainment, occupation, average monthly income, domicile, and prior visitation to Aceh for tourism purposes. This profile provides an overview of the sample composition and offers important contextual insights for interpreting respondents' perceptions, attitudes, and visit intentions toward Aceh as a tourism destination.

Table 1. Demographic Characteristics of Respondents

Variable	Description	Frequency	%
Gender	Male	88	35.2
	Female	162	64.8
Age	20-30 years	132	52.8
	31-40 years	75	30.0
	41-50 years	27	10.8
	> 51 years	16	6.4
Status	Single	125	50.0
	Married	115	46.0
	Widowed	10	4.0
Highest Educational Attainment	Junior High School	6	2.4
	Senior High School	64	25.6
	Diploma	12	4.8
	Bachelor's Degree	128	51.2
	Master's Degree	38	15.2
	Doctoral Degree	2	0.8
Occupation	Private Sector Employee	38	15.2
	Government Employee / Military / Police / State-Owned Enterprise	43	17.2
	Self-Employed	32	12.8
	Student	59	23.6
	Others	78	31.2

Variable	Description	Frequency	%
Average	<IDR 2.000.000	89	35.6
Income/month	IDR 2.000.001 – IDR 4.000.000	59	23.6
	IDR 4.000.001 – IDR 6.000.000	40	16.0
	IDR 6.000.001 – IDR 8.000.000	15	6.0
	IDR 8.000.001 – IDR 10.000.000	24	9.6
	> IDR 10.000.001	23	9.2
Domicile	Java	82	32.8
	Sumatera	131	52.4
	Sulawesi	20	8.0
	Kalimantan	6	2.4
	Bali, Lombok and other	11	4.4
Visiting Aceh for Tourism	Have visited / Yes	160	64.0
	Have not visited / No	90	36.0

Source: Processed research data (2026)

Overall, the respondent profile reflects a relatively diverse sample in terms of age, educational background, occupation, and income level, with strong representation of Muslim respondents and individuals residing in Sumatera. Most respondents belong to the productive age group and have prior experience visiting Aceh, indicating that the data were obtained from participants who are both relevant and familiar with the tourism context under investigation. This demographic composition strengthens the robustness of the subsequent analysis and enhances the interpretability of findings related to tourism perceptions and visit intentions.

4.1.2 Research Model Structure

This study employed the Partial Least Squares (PLS) approach to analyze the data. PLS is a variance-based structural equation modeling (SEM) technique. Data analysis was conducted using SmartPLS software, which is specifically designed for estimating PLS-SEM models. The research model is shown in Figure 2.

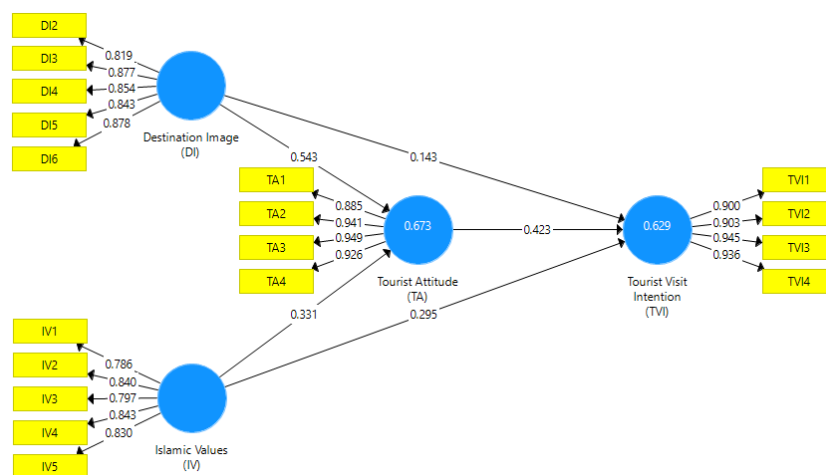


Figure 2. Structure of PLS-SEM Research Model
Source: Processed research data (2026)

Table 2 shows that all constructs meet the criteria for reliability and convergent validity. The indicator loadings for all items exceed the minimum threshold of 0.70, indicating a high level of measurement accuracy for each item. Cronbach’s alpha and rho-A values for all variables are also above 0.70, demonstrating adequate internal consistency of the constructs. Moreover, Composite Reliability (CR) values range from 0.911 to 0.960, well above the recommended minimum of 0.70, confirming that the constructs are highly reliable. Average Variance Extracted (AVE) values range from 0.672 to 0.857, exceeding the minimum threshold of 0.50, which indicates that each construct exhibits good convergent validity.

Table 2. Reliability and Validity Test Results

Variables	Items	Loading	Cronbach’s alpha	rho-A	Composite Reliability	Average Variance Extracted (AVE)
Destination Image (DI)	DI2	0.819	0.908	0.909	0.931	0.730
	DI3	0.877				
	DI4	0.854				
	DI5	0.843				
	DI6	0.878				
Islamic Values (IV)	IV1	0.786	0.878	0.878	0.911	0.672
	IV2	0.840				
	IV3	0.797				
	IV4	0.843				
	IV5	0.830				
Tourist Attitude (TA)	TA1	0.885	0.944	0.945	0.960	0.857
	TA2	0.941				
	TA3	0.949				
	TA4	0.926				
Tourist Visit Intention (TVI)	TVI1	0.900	0.940	0.941	0.957	0.849
	TVI2	0.903				
	TVI3	0.945				
	TVI4	0.936				

Source: Processed research data (2026)

Discriminant validity was evaluated using the heterotrait–monotrait (HTMT) ratio, as recommended by Henseler et al. (2015). As shown in Table 4, all HTMT values ranged from 0.698 to 0.790, remaining below the recommended threshold of 0.90, thereby confirming adequate discriminant validity and supporting the distinctiveness of the constructs in the measurement model (Hair et al., 2019).

Table 3. Heterotrait–Monotrait (HTMT) Ratio

	Destination Image (DI)	Islamic Values (IV)	Tourist Attitude (TA)	Tourist Visit Intention (TVI)
Destination Image (DI)		0.747	0.790	0.698
Islamic Values (IV)			0.737	0.713
Tourist Attitude (TA)				0.753
Tourist Visit Intention (TVI)				

Source: Processed research data (2026)

Table 4 presents the comparative analysis of R^2 and F^2 values to assess the quality of the structural model. R^2 measures the proportion of variance in endogenous constructs explained by exogenous constructs, with values ≥ 0.75 considered very strong, $0.50 < 0.75$ moderate-high, $0.25 < 0.50$ moderate, and < 0.25 weak. The results indicate that Destination Image and Islamic Values jointly explain 67.3% of the variance in Tourist Attitude and 62.9% in Tourist Visit Intention, reflecting moderate-high explanatory power.

F^2 evaluates the relative impact of exogenous constructs on endogenous constructs (Henseler et al., 2015) and is interpreted as small ($0.02 < 0.15$), medium ($0.15 < 0.35$), and large (≥ 0.35) (Cohen, 1988). Destination Image has a significant effect on Tourist Attitude ($f^2 = 0.398$), whereas Islamic Values has a medium effect ($f^2 = 0.148$). For Tourist Visit Intention, Tourist Attitude exerts a medium effect ($f^2 = 0.158$), while Destination Image and Islamic Values have small effects ($f^2 = 0.017$ and 0.090 , respectively). These findings highlight Tourist Attitude as the most influential mediator in driving tourists' visit intentions, suggesting that enhancing tourists' perceptions of the destination and Islamic Values is more effective when mediated through the formation of positive Tourist Attitudes.

Table 4. Comparison of R-squared and F-squared

Inner model evaluation criteria	Value	Result
R-Squared		
Tourist Attitude (TA)	0.673	Moderate to High
Tourist Visit Intention (TVI)	0.629	Moderate to High
F-Squared		
Destination Image (DI) → Tourist Attitude (TA)	0.398	Large
Destination Image (DI) → Tourist Visit Intention (TVI)	0.017	Small
Islamic Values (IV) → Tourist Attitude (TA)	0.148	Medium
Islamic Values (IV) → Tourist Visit Intention (TVI)	0.090	Small
Tourist Attitude (TA) → Tourist Visit Intention (TVI)	0.158	Medium

Source: Processed research data (2026)

Hypothesis testing was conducted to examine the relationships among the variables in the research model and to determine whether each hypothesis was supported or rejected. The testing was performed using the bootstrapping method with a one-tailed test at a significance level of 0.05, with hypotheses considered supported if the t-value exceeded 1.645. A summary of the hypothesis testing results is presented in Table 5.

Table 5. Hypothesis Testing: Direct Effect

Hypothesis	Original Sample (O)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values	Result
Destination Image (DI) -> Tourist Attitude (TA)	0.543	0.071	7.594	0.000	Accepted
Destination Image (DI) -> Tourist Visit Intention (TVI)	0.143	0.092	1.553	0.121	Rejected
Islamic Values (IV) -> Tourist Attitude (TA)	0.331	0.076	4.334	0.000	Accepted
Islamic Values (IV) -> Tourist Visit Intention (TVI)	0.295	0.078	3.793	0.000	Accepted
Tourist Attitude (TA) -> Tourist Visit Intention (TVI)	0.423	0.098	4.321	0.000	Accepted

Source: Processed research data (2026)

Table 6 presents the results of hypothesis testing for the indirect effects through the mediating variable, Tourist Attitude. The testing was conducted using the bootstrapping method with a one-tailed test at a significance level of 0.05. A hypothesis is considered supported if the t-value exceeds 1.645.

Table 6. Hypotheses Testing: Indirect Effect

Hypothesis	Original Sample (O)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values	Result
Destination Image (DI) -> Tourist Attitude (TA) -> Tourist Visit Intention (TVI)	0.230	0.056	4.109	0.000	Accepted
Islamic Values (IV) -> Tourist Attitude (TA) -> Tourist Visit Intention (TVI)	0.140	0.049	2.830	0.005	Accepted

Source: Processed research data (2026)

4.2. Discussion

4.2.1 Direct Effects

Based on Table 5, Destination Image has a positive and statistically significant effect on Tourist Attitude ($p < 0.05$), with a large effect size ($f^2 = 0.398$), confirming its substantial influence. This result indicates that more favorable destination perceptions lead to more positive tourist attitudes. From the perspective of the Theory of Planned Behavior (TPB) and the Theory of Reasoned Action (TRA), destination image acts as a cognitive and affective stimulus shaping tourists' behavioral beliefs and subsequent attitudes (Ajzen, 1991). Tourist attitudes are also

influenced by overall travel experience, particularly the quality of facilities and services provided (Juliana et al., 2024).

This finding is consistent with previous studies (Chen & Phou, 2013; Chen & Li, 2018; Yuan, & Vui, 2023), emphasizing the critical role of destination image in shaping attitudes. In the context of Aceh, strengthening its image through cultural richness, Islamic values, and unique attractions can enhance tourists' evaluative judgments, thereby fostering positive attitudes and supporting the development of halal tourism.

The effect of destination image on tourist visit intention is not significant ($p = 0.121 > 0.05$), indicating that destination image alone does not directly influence tourists' intention to visit Aceh. Furthermore, the effect size ($f^2 = 0.017$) is classified as small, suggesting a weak contribution of destination image to tourist visit intention. This finding implies that destination image requires an intervening psychological mechanism before it can influence behavioral intention. In line with the Theory of Planned Behavior (TPB) and the Theory of Reasoned Action (TRA), behavioral intention is not directly determined by beliefs but is mediated by attitudes (Ajzen, 1991). In other words, cognitive and affective perceptions, as represented by destination image, must first be translated into evaluative judgments before influencing intention. This result is consistent with studies Setiawan et al. (2020), which also found that destination image does not directly affect visit intention. However, these findings are inconsistent with other studies Luvsandavaajav et al. (2022), who demonstrated that both cognitive and affective dimensions of destination image have a significant positive effect on tourists' behavioral intentions, particularly revisit intention. In the context of Aceh, although tourists recognize the destination's attractions and its Islamic uniqueness, these perceptions alone may not be sufficient to drive actual visitation. Instead, tourists' intentions are more strongly shaped by intermediary factors such as tourist attitudes, perceived service quality, convenience, and personal interest in halal tourism experiences.

For the Islamic Values, the analysis shows a positive and significant effect on Tourist Attitude ($p = 0.000 < 0.05$). Moreover, the effect size ($f^2 = 0.148$) is considered medium, indicating that Islamic Values have a moderate influence on Tourist Attitude. This finding indicates that stronger adherence to Islamic values leads to more favorable tourist attitudes. Within the TPB and TRA frameworks, Islamic values represent normative and behavioral beliefs that influence individuals' evaluations and attitudes toward behavior (Ajzen, 1991). These values are reflected in both tangible and intangible attributes, such as the availability of halal food, prayer facilities, and services that comply with Sharia principles (Marlina et al., 2024). The implementation of Islamic values at the destination serves as a key stimulus that strengthens Muslim tourists' positive attitudes. This finding is supported by Chen & Chen (2010), who demonstrated that perceived Islamic values positively influence attitudes and behavioral intentions. In the context of Aceh, emphasizing these values can enhance tourists' evaluative beliefs, leading to more favorable attitudes and strengthening its position as a halal tourism destination.

Islamic Values also have a positive and significant effect on Tourist Visit Intention ($p = 0.000 < 0.05$), indicating that Islamic values directly influence tourists' intention to visit Aceh. Furthermore, the effect size ($f^2 = 0.090$) is considered small, suggesting a relatively weak influence. This finding suggests that Islamic values function not only as belief-forming factors but also as direct motivational drivers of behavioral intention. From the perspective of TPB and TRA, this indicates that religious principles can directly guide intention, particularly among Muslim tourists whose decisions are strongly shaped by value alignment (Ajzen, 1991). This finding is supported by (Nabila et al., 2025), who reported a similar positive relationship between Islamic values and visit intention. In the context of Aceh, strengthening Islamic attributes can directly enhance tourists' motivation to visit, reinforcing its competitive advantage in halal tourism.

Finally, Tourist Attitude has a positive and significant effect on Tourist Visit Intention ($p = 0.000 < 0.05$). Moreover, the effect size ($f^2 = 0.158$) is considered medium, indicating that Tourist Attitude has a moderate influence on Tourist Visit Intention. This finding confirms that more positive attitudes increase tourists' intention to visit Aceh. This result supports the central assumption of TPB and TRA that attitude is a key determinant of behavioral intention (Ajzen, 1991). A favorable attitude reflects a positive evaluation of the behavior, which increases the likelihood of forming a strong intention to visit. This finding is consistent with previous studies (Ansari & Mohammed, 2015; Aziz et al., 2019; Qahri-Saremi & Montazemi, 2019; Anubha, 2021), which emphasize the important role of attitude in shaping tourists' intentions. In the context of Aceh, fostering positive tourist attitudes can effectively translate favorable perceptions into actual visit intentions, thereby supporting the growth of halal tourism.

4.2.2 Indirect Effects

The first finding shows that Destination Image has a significant indirect effect on Tourist Visit Intention through Tourist Attitude ($\beta = 0.230$; $t = 4.109$; $p = 0.000$). This finding indicates that destination image influences behavioral intention primarily through the formation of favorable attitudes rather than through a direct pathway. This suggests that while Destination Image alone may not directly drive visit intentions, it effectively shapes tourists' positive attitudes, which in turn enhance their intention to visit. From the perspective of the Theory of Planned Behavior and the Theory of Reasoned Action, this result confirms that beliefs derived from destination image must be translated into evaluative judgments before influencing intention (Ajzen, 1991). This result is consistent with previous studies, which emphasize that tourists' attitudes act as a mediator in converting positive perceptions into behavioral intentions (Wang et al., 2019; Shin & Mattila, 2019; Vanany et al., 2020; Garg & Joshi, 2018; Widyanto & Sitohang, 2022; Nguyen et al., 2023; Alzaydi & Elsharnouby, 2023). In Aceh, strengthening tourists' positive attitudes toward the destination can effectively enhance visitation, highlighting the importance of building both a favorable destination image and positive tourist perceptions.

The analysis also revealed a significant indirect effect of Islamic Values on Tourist Visit Intention through Tourist Attitude ($\beta = 0.140$; $t = 2.830$; $p = 0.005$). This finding demonstrates that Islamic values influence behavioral intention through the internalization of values into attitudes, which subsequently drive intention. A t-value exceeding 1.645 and a p-value below 0.05 indicate that Islamic Values positively and significantly contribute to enhancing tourists' visit intentions by fostering more favorable attitudes. Within the TPB and TRA frameworks, Islamic values can be understood as normative and behavioral beliefs that shape individuals' evaluations, which are then translated into attitudes and behavioral intentions (Ajzen, 1991). This finding aligns with previous studies highlighting the role of perceived Islamic values in shaping tourists' attitudes and behavioral intentions (Chen & Chen, 2010; Ansari & Mohammed, 2015; Aziz et al., 2019; Qahri-Saremi & Montazemi, 2019; Anubha, 2021). In Aceh, the strong implementation of Islamic values, such as halal services, worship facilities, and Sharia-compliant environments, can effectively cultivate positive tourist attitudes, thereby boosting the intention to visit the region.

Based on the findings reported in Table 6, tourism destination managers should enhance their Destination Image by providing well-designed facilities and creating an atmosphere that fosters positive Tourist Perceptions. Furthermore, delivering experiences that reflect local characteristics and effectively integrating Islamic values can serve as a strong strategy to increase the destination's appeal. Destinations that communicate cultural identity while offering a comfortable environment aligned with religious values are more likely to cultivate positive Tourist Attitudes, which in turn enhance visit intentions.

4.2.3 Implications

From a theoretical perspective, this study extends the application of the Theory of Planned Behavior (TPB) and the Theory of Reasoned Action (TRA) by confirming that tourist attitude serves as a key mediating variable linking Islamic values and destination image to tourist visit intention (Ajzen, 1991). The findings demonstrate that destination image does not directly influence visit intention but operates indirectly through attitude, supporting the view that behavioral intention is formed through evaluative judgments rather than beliefs alone. In addition, this study contributes to tourism literature by integrating Islamic values as a contextual construct within the TPB framework, highlighting their role in shaping attitudes and behavioral intentions in halal tourism. This provides a more comprehensive model that combines psychological mechanisms and cultural-religious factors in explaining tourist behavior.

From a practical perspective, the results suggest that tourism development in Aceh should focus on transforming destination image and Islamic values into positive tourist attitudes rather than relying solely on image enhancement. This can be achieved through value-based positioning that emphasizes halal attributes, such as clear certification, accessible prayer facilities, and Sharia-compliant services. In addition, targeted promotional strategies (such as cultural storytelling, digital campaigns, and authentic experience branding) should be implemented to strengthen both cognitive and affective perceptions. Improving perceived service quality, convenience, and overall tourist experience is also essential, as these factors significantly shape attitudes and, ultimately, visit intention. By aligning destination image, Islamic values, and service quality, Aceh can effectively foster positive tourist attitudes and increase tourist visit intentions.

5. CONCLUSION

Based on the findings of this study, it can be concluded that Destination Image and Islamic Values play important roles in shaping Tourist Attitude, which in turn becomes the primary determinant in driving Visit Intention. These findings confirm that, in the context of halal tourism, psychological processes, particularly attitude, play a more dominant role than direct perceptions alone, thereby reinforcing the relevance of the Theory of Reasoned Action (TRA) and the Theory of Planned Behavior (TPB). In addition, this study contributes theoretically by integrating Islamic Values into the tourism behavior model and highlighting the importance of value congruence in explaining Muslim tourist behavior.

Nevertheless, this study has several limitations that should be acknowledged. First, the use of a cross-sectional design limits the ability to capture changes in tourist attitudes and intentions over time. Second, the focus on Aceh restricts the generalizability of the findings to other halal tourism destinations with different characteristics. Third, the research model is limited to a set of core variables and does not incorporate other potentially influential factors such as religiosity, service quality, tourist satisfaction, and perceived risk. Furthermore, the use of self-reported data may introduce subjective bias among respondents.

For future research, it is recommended to adopt a longitudinal approach to gain a more comprehensive understanding of the dynamics of tourist behavior. Comparative studies across halal tourism destinations, both nationally and internationally, are also necessary to enhance external validity. In addition, expanding the model by incorporating variables such as religiosity, perceived value, service quality, and tourist satisfaction is expected to enrich the understanding of tourism behavior. Future studies should also consider the perspectives of non-Muslim tourists to better understand responses to Islamic value-based destinations in a broader market context.

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