

# Non-Muslim Customer Acceptance Behavior Toward Halal Products in Yogyakarta

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## Abstract

This research aims to generate practical empirical insights into the acceptance behavior of non-Muslim consumers towards halal products in Yogyakarta. The foundational framework employed for this study is Ajzen's Theory of Planned Behavior (TPB), with the incorporation of determinants such as knowledge and religiosity, along with the integration of habit-related variables. The study was conducted in Yogyakarta Province, considered a microcosm of Indonesia, representing the diversity of subjects relevant to this research. Data was collected from five regencies/cities in Yogyakarta by administering questionnaires and analyzed using the Structural Equation Model (SEM) with the wrapPLS 7.0 application. The findings reveal that all variables positively influence acceptance attitudes and behaviors. Nonetheless, certain variables do not significantly contribute to the outcomes. Acceptance attitudes and behaviors are primarily shaped by the subjective norm variables and planned behavior control, and this aligns with theoretical expectations. The research outcomes establish interpersonal behavior as a suitable model for further development into a behavioral framework for the acceptance behavior of non-Muslim consumers towards halal products. Theoretically, this research initiates a discourse in the domain of consumer behavior theory, specifically in the realm of interpersonal behavior. In practical terms, the findings can aid businesses in tailoring their communication strategies with customers.

**Keywords:** *Acceptance Behavior, Attitude, Subjective Norm, Plan Behavior Control.*



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## **INTRODUCTION**

The epistemological understanding of the halal concept in Indonesia can be delineated through two perspectives. The first perspective regards halal as a manifestation of a system of legal principles and guidelines derived from the Islamic religious tradition (Sharia) and subsequently recognizes it as a religious construct (Arif et al., 2019). In religious doctrine, the notion of “halal” is commonly recognized as a set of regulations that impose specific duties and responsibilities upon all Muslims regarding their conduct and religious practices. These obligations pertain exclusively to their religious activities and do not extend to their private lives or interactions within non-Muslim social settings. In this particular context, it is essential to note that the concept of “halal” does not lead to discrepancies in its interpretation or application, either in terms of theoretical understanding or practical implementation (Baehaqi et al., 2023). The second perspective identifies the concept of halal as a cultural product (Wilson, 2014). In this particular context, the concept of “halal” emerges due to the amalgamation of religious principles with the cultural sphere (Wilson, 2011; Wilson et al., 2013). As a cultural phenomenon, the halal concept has evolved into a worldwide commercial enterprise. In practical terms, the concept of halal intersects with cultural domains when non-Muslim individuals engage with halal products during the process of acceptance, particularly among non-Muslims (Baehaqi et al., 2023).

Religion plays a pivotal role in shaping both individual and societal character. This is due to its role as a wellspring of values underpinning social and cultural systems (Baehaqi, 2018). The infusion of religious principles into a culture gives rise to a unique body of knowledge known as local wisdom. This distinct body of wisdom sets the culture apart from the social value systems found in various societal layers (Prasojo et al., 2019). Religion not only serves as a repository of moral values and truths cherished by its followers but also functions as a wellspring of cultural values and norms that evolve and thrive within society (Wilson, 2014). In Islamic and Jewish religious doctrines, the consumption of pork is strictly prohibited, and adherents are required to abstain from consuming it. Similarly, in Hindu beliefs, cows are considered sacred, and the consumption of beef is strongly discouraged. This evidence substantiates the assertion that religious teachings exert a significant influence on the attitudes and behavior of individuals. In the context of consumer behavior studies, the impact of religion on shaping an

individual's character and decision-making process is recognized by experts in the social sciences. For instance, Worthington et al. (2003) highlight the substantial influence of religiosity in shaping an individual's attitudes when making purchasing decisions; Hirschman (1983) explains the relationship between religion and customer decisions; Essoo and Dibb (2004) found a relationship between religious devotion and customer loyalty. These findings and acknowledgments substantiate the significant role that religion plays in shaping individual and societal choices. This phenomenon is also evident in Indonesia, where, when evaluating the attitudes and behaviors of people in the context of making purchasing decisions, it becomes evident that religious factors remain relevant.

Reflecting on the acceptance of non-Muslim communities towards halal products in several European countries, it becomes evident that factors beyond religion and religiosity significantly influence attitudes and behaviors. Knowledge plays a pivotal role in determining whether individuals choose to embrace or decline products that lie outside their conventional preferences (Ayyub, 2015b). The study conducted by Briliana and Mursito (2017) also demonstrates the influence of knowledge on customers' purchasing decisions. In the Western world, the concept of "halal" is widely comprehended in the context of health-related aspects, such as abstaining from alcohol or adhering to specific procedures for animal slaughter, which are regulated by Islamic principles (Mathew et al., 2014). Ayyub's research (2015b), conducted in various cities in England, offers a clear insight into the pivotal role of knowledge in shaping people's perceptions. Individuals with a deeper understanding of the concept of "halal" tend to hold more positive views and attitudes. In the UK, several Muslim-owned fast-food establishments have adopted the practice of appending the letter "i" to their food icons, signifying that their food complies with Islamic dietary laws (Janmohamed, 2016). Some non-Muslims intentionally choose halal food due to their awareness that "halal" signifies cleanliness, healthiness, and safety, which they can identify through the "i" symbol. Similarly, in several countries, including France, Austria, and Germany, many non-Muslims exhibit a preference for halal food because they possess information and knowledge about its qualities (Wilkins et al., 2019).

In contrast to European countries, the circumstances in Indonesia are significantly different. With 232 million inhabitants, Indonesia is home to the biggest number of believers in Islam globally (Yuswohady et al., 2017).

With such a substantial population, Indonesia has the potential to emerge as a global hub for halal products. Nevertheless, it is important to note that Indonesia is a culturally diverse and multi-ethnic nation, where more than 1300 distinct ethnic and cultural groups coexist within the same geographical area, each with its own unique cultural context. This cultural diversity poses a significant challenge, potentially leading to sensitive conflicts. The presence of a wide array of ethnicities, races, and varying interests among these groups can act as cultural barriers hindering the widespread acceptance of halal products. Furthermore, the high level of religiosity and unevenly distributed knowledge levels present an additional challenge when it comes to gaining the acceptance behavior of non-Muslim consumers towards halal products in Indonesia. Given these complex dynamics, The primary objective of this research is to examine and generate practical knowledge through empirical investigation on the true extent of the acceptance behavior of non-Muslim consumers towards halal products in Indonesia.

There have been limited research efforts concerning the acceptance behavior of non-Muslim consumers towards halal products in Indonesia. Nusran et al. (2018) investigated the development of awareness in making choices regarding halal products by focusing on halal certification. Kurniawati and Savitri (2020) delved into the level of consumer awareness in Indonesia when it comes to selecting halal products, examining variables such as health considerations, religiosity, and the presence of halal logo certification. In a separate study, Ismoyowati (2019) investigated the significance of consumer knowledge and behavior concerning halal products in Yogyakarta and Central Java regions. The findings from these studies reveal that, for customers, the aspect of halalness ranks second in importance, following the taste of the food. Consumer knowledge about the concept of halal appears to vary among different consumer groups. However, they collectively concur that religion and nutritional factors hold significant influence over their decision to consume halal food.

Regarding the various studies mentioned earlier, it is worth noting that all of these studies primarily focused on Muslim communities, with no corresponding behavioral studies directed at non-Muslims. Consequently, investigating the acceptance behavior of non-Muslim consumers towards halal products holds significant strategic value within the scope of this research. Furthermore, this research holds strategic significance due to its relevance to implementing the Law of Halal Product Assurance (JPH, *Jaminan Produk*

*Halal*) in Indonesia. This law carries far-reaching implications for businesses and industries, as it mandates that all products entering the Indonesian market must conform to halal standards. Additionally, a noteworthy strategic aspect of this research is the fact that non-Muslims exert substantial control over the production of food products circulating in Indonesia, accounting for more than 60% of the market share. Despite constituting a minority in terms of the population, non-Muslims in Indonesia wield significant influence in product production and distribution. These strategic values underscore the current and pertinent nature of the investigation into the acceptance behavior of non-Muslim consumers towards halal products in Indonesia. The study was conducted in Yogyakarta, a province in Indonesia with the title of a special region, often regarded as a microcosm of Indonesia itself. In addition to its cultural significance, Yogyakarta is also seen as a symbol of the diverse and dynamic characteristics of Indonesian society.

## **LITERATURE REVIEW**

### **Knowledge**

The attitude of an individual is the genuine state that manifests when a person is free from external influences. According to Baehaqi (2018), attitude is developed based on an individual's perspective toward a particular subject. The degree to which an individual's perspective shapes their attitudes is profoundly impacted by the level of knowledge they possess, as emphasized by Covey (2014). Knowledge, in essence, encompasses facts, emotions, or experiences within the purview of an individual or a collective group, as articulated by Briliana and Mursito (2018). Knowledge can be acquired through experiences and the learning process, establishing a close connection between knowledge and one's level of awareness regarding a given subject. In a more specialized context, knowledge pertains to expertise or skill acquired through a combination of theoretical and practical learning processes, as articulated by Abd Rahman et al. (2015).

Studies (Ayyub, 2015a; Ayyub, 2015b) have yielded significant findings concerning the role of knowledge in the decision-making process of non-Muslims in the United Kingdom when it comes to consuming halal food. As individuals' understanding of halal concepts expands, their willingness to embrace halal food also increases. This positive relationship between

non-Muslims' knowledge of halal food and their inclination to select halal products was corroborated by Aziz and Chok (2013). Similarly, Abd Rahman et al. (2015) observed that the level of knowledge is one of the determinants in influencing (2015) observed that the level of knowledge is one of the determinants that influence the acceptance of halal cosmetics in Malaysia. This finding was further substantiated by a parallel investigation conducted in Indonesia by Briliana and Mursito (2017). Hence, based on this conceptual framework, we can formulate the hypothesis as follows:

H1 = Knowledge has a positive effect on the attitude of non-Muslim customers in Yogyakarta towards accepting halal products.

### **Religiosity**

Religiosity can be understood as the degree to which an individual follows or is committed to their chosen religious beliefs (Worthington et al., 2003). This adherence can be delineated into two fundamental dimensions: religious affiliation and religious commitment. Hirschman (1983) describes these as two dimensions forming a cognitive system. This system comprises a set of beliefs, values, expectations, and behaviors commonly held among a specific religious group or society. Consequently, the similarity within this cognitive system can impact the regulation of the group's behavior. Religious affiliation is also closely linked to leadership (Essoo & Dibb, 2004), where the leader's voice within the group can serve as a point of reference for its members. Moreover, Religious affiliation significantly influences customer behavior patterns.

The level of commitment to one's religious beliefs and values, known as religious commitment, is closely tied to how one incorporates religious rituals into one's daily life (Worthington et al., 2003). The stronger a person's religious commitment, the more dedicated they are to their religious group (Essoo & Dibb, 2004). In the context of whether non-Muslims accept halal products, this viewpoint is relevant, but it requires evidence because people's beliefs and practices can change over time. Nonetheless, most scholars acknowledge that religiosity is the primary factor influencing a person's attitudes. Nearly all studies in Indonesia concerning the consumption of halal products consider religiosity as a crucial variable. For instance, Riptiono (2019) and Riptiono (2018) examine trends in halal fashion, while Briliana

and Mursito (2018) explore halal cosmetics in Indonesia, and Adinugraha and Sartika (2019) investigate halal lifestyles in Indonesia. As discussed by Briliana and Mursito (2018), religiosity is based on Glock's theory (1972) and encompasses five dimensions: ideological, ritualistic, intellectual, consequential, and experimental. The hypothesis is as follows:

H<sub>2</sub> = Religiosity has a positive impact on the attitude of non-Muslim customers in Yogyakarta towards accepting halal products.

### **Theory of Planned Behaviour (TPB)**

The Theory of Planned Behavior (TPB) is a widely recognized and popular theory, particularly in the realm of social sciences, including marketing. This theory proposes that one can accurately anticipate an individual's actions by considering their intentions (Belleau et al., 2007). Intention, in this context, serves as the primary predictor and is shaped by a multitude of antecedents that exert either direct or indirect influence. TPB, developed by Icek Ajzen, represents an evolution of the Theory of Reasoned Action (TRA), initially proposed by Fishbein in 1975 (Ajzen & Fishbein, 1980). Both TRA and TPB share a fundamental concept, which is the belief that an individual's behavior is a reflection of their intentions, influenced by a variety of factors.

The TRA framework is built upon the premise that human behavior is influenced by one's intentions. These intentions, in turn, are shaped by a person's attitude, which reflects their current disposition and is influenced both by internal factors and external pressures. An individual may hold either a positive or negative perspective toward a particular issue or object, and this viewpoint is discerned through their attitude. However, it is crucial to recognize that external factors can alter this perspective. The TRA theory underscores the significance of the subjective norm, which represents the opinions and judgments of others that impact an individual's attitude. In this context, the reference group of people closest to the individual, such as peers and family, substantially influences their attitude. Consequently, the introduction of a subjective norm into an individual's cognitive framework can bring about a shift in their current disposition. It is important to note that subjective norms not only influence an individual's attitude but also directly affect their intentions. In the TRA framework, attitudes and subjective norms are considered the primary determinants of one's intentions.

External factors play a more significant role when an individual lacks control over their decision-making. As a result, the variables within the Theory of Reasoned Action (TRA) may be deemed insufficient in influencing one's intentions. To address this limitation, the Theory of Planned Behavior (TPB) augments the behavioral theory by introducing additional variables that exert substantial influence on an individual's attitudes and intentions. One such variable, perceived behavior control (PBC), which has been explained by Shah Alam and Mohamed Sayuti (2011), encompasses external factors influenced by situational conditions. These situational conditions encompass the availability of resources such as access to information and media, purchasing power, communication capabilities, and the influence of authoritative figures and experts. All of these situational factors significantly shape an individual's attitudes and intentions. Consequently, TPB incorporates the PBC variable as a precursor in forming an individual's attitude and intention. Drawing from the TPB, a hypothesis is proposed:

H3 = Subjective Norm has a positive impact on the attitude of non-Muslim customers in Yogyakarta toward accepting halal products.

H4 = Perceived Behavioral Control has a positive impact on the attitude of non-Muslim customers in Yogyakarta towards accepting halal products.

H5 = Perceived Behavioral Control has a positive impact on the habits of non-Muslim customers in Yogyakarta.

H6 = Attitude has a positive impact on the habits of non-Muslim customers in Yogyakarta.

H8 = Attitude has a positive and mediating impact on the purchase intention of non-Muslim customers in Yogyakarta towards halal products.

### **Habit**

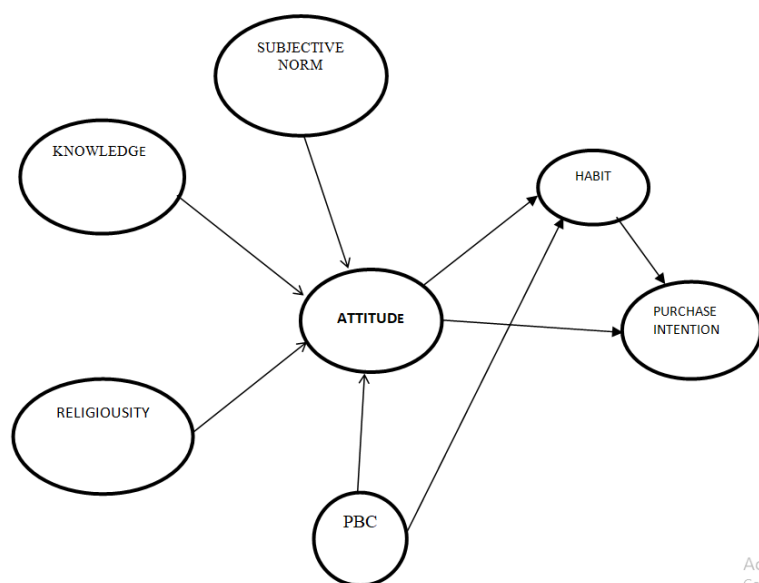
Behavior can be considered as the outcome of an interaction between an individual and their environment. Individual behavior is primarily characterized by routine and automatic activities, which, through repetition, become habitual (Egmond & Bruel, 2007). In this context, habits are defined as actions that occur unconsciously, outside of an individual's awareness



(Bonne et al., 2007). Habits generate regular actions accompanied by standard solutions. The process of altering habits commences when an individual acknowledges a problem or identifies a need, serving as the initial motivation for subsequent actions. In such instances, the individual seeks alternative solutions by gathering information and evaluating options that deviate from their usual routine. These problems may stem from various sources, such as feedback from colleagues, family influences, or external factors, such as regulatory changes, economic pressures, or advancements in knowledge and technology, which can influence and change guide behavior (Egmond & Bruel, 2007). When considering food acceptance, it is important to recognize that not all behaviors or actions are based on deliberate, reasoned decisions as postulated by the Theory of Planned Behavior (TPB). Instead, some behaviors may be rooted in habits (Honkanen et al., 2005). The determinants of these habitual behaviors are often associated with perceived advantages and disadvantages, which encompass aspects related to quality, image, comfort, and the perceived level of uncertainty (Egmond & Bruel, 2007). Based on the aforementioned insights, a hypothesis can be formulated:

H7 = Habits have a positive and mediating impact on the purchase intention of non-Muslim customers in Yogyakarta towards halal products.

From the description above, the framework of this research can be described as follows:



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**Figure 1: Theoretical Framework**

## **RESEARCH METHOD**

This research was conducted in Yogyakarta, focusing on non-Muslim individuals aged between 18 and 60 years. Yogyakarta was selected as the research site due to its status as both a student-centric city and a cultural hub, which is perceived to encapsulate a microcosm of Indonesia concerning the diversity of its population and the socio-cultural aspects of its residents. The sample collected comprised 113 respondents, representing the demographic distribution across five regencies/cities within Yogyakarta. The data collection process involved the distribution of questionnaires at strategically chosen high-traffic locations, including university campuses, shopping centers, places of worship, and transportation terminals/stations. Subsequently, the collected data was analyzed using the Partial Least Squares Structural Equation Modeling (PLS-SEM) method, employing WarpPLS version 7.0 software. The selection of the PLS-SEM methodology in this study was motivated by the relatively modest sample size, as PLS-SEM is recognized for its precision when predicting customer behavior (Sholihin & Ratmono, 2013).

The demographic profile of the collected respondents is presented in Table 1. The majority of participants, approximately 89%, fell within the age range of 16 to 40 years. Additionally, a noteworthy aspect is their educational background, with a significant number having completed senior high school or obtained bachelor's degrees. What is particularly striking is the occupational profile of the respondents, with a substantial portion identified as students (42%). Yogyakarta, being both a cultural hub and a city known for its student population, exhibits demographic diversity, especially with a considerable representation of the younger age group (Budiati et al., 2018). Consequently, the respondent distribution predominantly comprises students and individuals enrolled in higher education institutions.

**Table 1: The Demographic Profile of Respondents**

Characteristics	Category	Frequency	Percentage
Gender	Male	48	42
	Female	65	58
Age	16-20	28	23
	21-25	16	14
	25-30	32	28
	31-40	26	23
	> 40	11	11
Education	Middle School	7	6
	High School	43	38
	Scholar	44	39
	Others	19	17
Job	Student	48	42
	ASN/Private Employees	27	24
	Entrepreneur	21	19
	Others	9	8
		8	7

### 1. Evaluation of the Outer Model

The purpose of assessing the outer model is to demonstrate the accuracy and consistency of the collected data. Table 2 displays the loading and cross-loading patterns for observation. Convergent validity is achieved when the factor loading coefficient exceeds 0.7. Only one indicator falls short of this criterion, specifically, X14 in relation to the Knowledge (KN) variable. This particular indicator is retained due to its perceived acceptability within the confines of the test's tolerance limits, as suggested by Ghozali and Latan (2015).

**Table 2: Structure Loadings and Cross-Loadings**

Indicators	KN	RLG	ATT	SN	PBC	HBT	PI
X11	0.840	0.356	0.560	0.616	0.524	0.343	0.567
X12	0.903	0.342	0.536	0.592	0.523	0.297	0.522
X13	0.862	0.388	0.646	0.698	0.619	0.361	0.549
X14	0.572	-0.094	0.280	0.225	0.185	-0.268	0.230
X23	0.250	0.772	0.478	0.461	0.420	0.471	0.465
X24	0.322	0.783	0.469	0.433	0.479	0.567	0.451
X25	0.196	0.794	0.490	0.415	0.476	0.607	0.398
X26	0.324	0.800	0.567	0.602	0.562	0.558	0.576
X28	0.147	0.701	0.354	0.361	0.389	0.581	0.291
X29	0.305	0.823	0.459	0.433	0.487	0.551	0.505
X210	0.054	0.698	0.288	0.321	0.342	0.617	0.335
Y11	0.592	0.581	0.945	0.852	0.772	0.552	0.782
Y12	0.540	0.604	0.884	0.810	0.738	0.568	0.691
Y13	0.549	0.370	0.770	0.707	0.608	0.320	0.585
Y14	0.602	0.608	0.931	0.848	0.793	0.582	0.802
X31	0.682	0.547	0.837	0.935	0.763	0.553	0.773
X32	0.673	0.545	0.835	0.928	0.744	0.523	0.768
X33	0.482	0.599	0.783	0.899	0.710	0.615	0.715
X34	0.505	0.533	0.788	0.832	0.722	0.495	0.769
X35	0.676	0.400	0.746	0.777	0.624	0.329	0.627
X41	0.535	0.442	0.684	0.723	0.888	0.429	0.644
X42	0.577	0.655	0.829	0.791	0.976	0.634	0.778
X43	0.589	0.645	0.828	0.800	0.976	0.623	0.788
X52	0.165	0.636	0.495	0.518	0.481	0.898	0.477
X54	0.444	0.454	0.517	0.480	0.550	0.755	0.543
X55	0.119	0.711	0.456	0.467	0.488	0.867	0.428
Y21	0.523	0.482	0.680	0.720	0.637	0.428	0.897
Y22	0.512	0.487	0.686	0.716	0.633	0.430	0.896
Y23	0.517	0.559	0.720	0.754	0.724	0.587	0.920
Y24	0.572	0.608	0.772	0.798	0.733	0.593	0.932
Y25	0.597	0.582	0.836	0.803	0.813	0.538	0.896

*Note: Loadings and cross-loadings are unrotated.*

Table 3 shows the value of convergent validity as measured by the value of Cronbach's Alpha  $> 0.7$ ; Composite Reliability  $> 0.7$ ; and Average Variances Extracted (AVE)  $> 0.5$ . All of the variables have shown conformity with the established indicators. Thus, the data can be said to be valid. Meanwhile, discriminant validity can be seen through cross-loading in Table 1, where the square root value of AVE (square root of AVE) must have a number greater than the value of other constructs on the diagonal or below. Table 3 has shown conformity with the indicators, so the discriminant validity is considered to be met.

**Table 3: Validity and Reliability Test Result**

Variable	Number of Indicators	Cronbach's Alpha	Composite Reliability	Average Variances Extracted AVE	Square Roots of AVE
Knowledge	4	0.809	0.878	0.648	0.805
Religiosity	7	0.887	0.912	0.597	0.739
Attitude	4	0.906	0.935	0.783	0.885
Subjective Norm	5	0.923	0.943	0.768	0.876
Perceived Behavior Control	3	0.942	0.963	0.898	0.948
Habit	3	0.792	0.879	0.709	0.842
Purchase Intention	5	0.947	0.959	0.825	0.908

Source: *Data Analysis of WarpPLS*

## 2. Evaluation of the Inner Model

The purpose of evaluating the inner model is to showcase the appropriateness of the research's Goodness of Fit model and to examine the hypothesis. Table 4 displays the comprehensive test results in comparison to the standard fit model established in WarpPLS. These results indicate that all components have adhered to the predefined criteria. Consequently, the model is deemed to exhibit conformity.

**Table 4: Model Fit and Quality Indices**

<b>Variables</b>	<b>Coefficient Variable</b>	<b>Indicator</b>	<b>Result</b>
Average path coefficient (APC)	0.282	P<0.05	P<0.001
Average R-squared (ARS)	0.655	P<0.05	P<0.001
Average adjusted R-squared (AARS)	0.647	P<0.05	P<0.001
Average block VIF (AVIF)	2.876	<= 5	<= 3.3
Average full collinearity VIF (AFVIF)	4.174	<= 5	<= 3.3
Tenenhaus GoF (GoF)	0.699	large >= 0.36	0.699
Sympson's paradox ratio (SPR)	1.000	>= 0.7	1.000
R-squared contribution ratio (RSCR)	1.000	>= 0.9	1.000
Statistical suppression ratio (SSR)	1.000	>= 0.7	1.000
Nonlinear bivariate causality direction ratio (NLBCDR)	1.000	>= 0.7	1.000

*Source: Data Analysis of WarpPLS*

## **RESULT**

Figure 2 displays the outcomes of the examination conducted using WarpPLS. The Attitude Variable (ATT) exhibits a coefficient value of  $R^2 = 0.86$ . The results reveal a coefficient value of  $R^2 = 0.86$  for the Attitude variable (ATT). This indicates that, collectively, the factors influencing this variable contribute to 86% of the variance in Attitude (ATT). Similarly, the R Square coefficient value for the purchase intention (PI) variable is found to be  $R^2 = 0.72$ . According to Ghozali and Latan (2015), an R Square value exceeding 0.67 is considered indicative of substantial explanatory power. Consequently, all the variables examined in this study exhibit a robust contribution to the Purchase Intention (PI), accounting for 72% of its variance.

The variables of knowledge and religiosity exhibit a positive influence on acceptance, although it is not statistically significant. This observation is supported by the values of Knowlgd ( $P=0.45$ ) and Rlgsty ( $P=0.32$ ), both of which possess significance values exceeding the threshold of ( $P<0.05$ ). Conversely, the variable Subjective Norm (SN) demonstrates a positive and statistically significant impact on Attitude, with a coefficient  $\beta=0.71$  and

( $P=0.01$ ). Similarly, the variable Perceived Behavior Control (PBC) displays a positive and statistically significant relationship with Attitude ( $\beta=0.21$ ). Additionally, PBC contributes positively to both Habit ( $\beta=0.38$ ) and PI ( $\beta=0.29$ ), both of which exhibit significant values ( $P=0.01$ ). This trend is also observed in the variable Attitude to Habit, where Attitude exerts a positive ( $\beta=0.27$ ) and statistically significant ( $P=0.01$ ) influence.

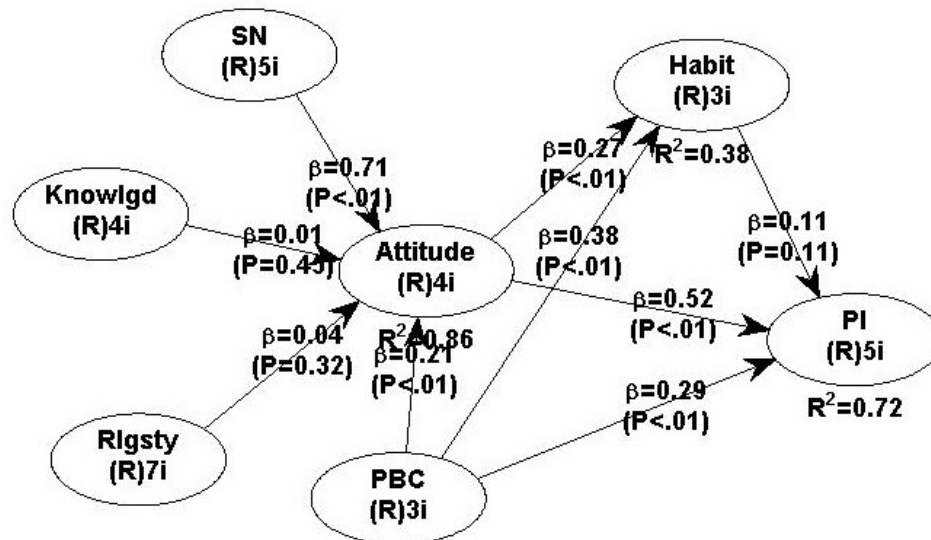


Figure 2: Result Test

Table 5 and 6 show the relationship path of all research variables and the results of hypothesis testing between variables. Hypothesis 1 is rejected. The Knowlgd variable has no significant effect on Attitude. In terms of a two-way indirect relationship, Knowlgd also does not have a significant effect on Habit, nor does it have a significant effect on PI in a 3-way indirect relationship. Thus, Attitude does not mediate the relationship between Knowlgd and Habit ( $P=0.48$ ) and PI ( $P=0.47$ ).

Hypothesis 2 is rejected. The Rlgsty variable has no significant effect on Attitude. In terms of a two-way indirect relationship, Rlgsty also has no significant effect on Habit, nor does it have a significant effect on PI in a 3-way indirect relationship. Thus, Attitude does not mediate the relationship between Rlgsty and Habit ( $P=0.43$ ) as well as Rlgsty and PI ( $P=0.36$ ).

Hypothesis 3 is accepted. The SN variable has a significant effect on Attitude ( $P<.01$ ). In terms of a two-way indirect relationship, SN had a significant effect on Habit ( $P<.01$ ), but had no significant effect on PI in a

3-way indirect relationship ( $P=0.35$ ). However, the total effect shows that the attitude variable can mediate the relationship between SN and Habit ( $P<.01$ ) or mediate the relationship between SN and PI ( $P<.01$ ).

**Table 5: Coefficient of Relationship between Variables**

Structural Path	Direct Effect (P Value)	Indirect Effect (2 segment)	Indirect Effect (3 segment)	Total Effect
Knowlgd --> Attitude	0,01 (P=0,45)	-	-	0,01 (P=0,45)
Knowlgd --> Habit	-	0,003 (P=0,48)	-	0,003 (P=0,48)
Knowlgd --> PI	-	0,006 (P=0,47)	0,000 (P=0,45)	0,006 (P=0,47)
Rlgsty --> Attitude	0,04 (P=0,32)	-	-	0,04 (P=0,32)
Rlgsty --> Habit	-	0,012 (P=0,43)	-	0,012 (P=0,43)
Rlgsty --> PI	-	0,022 (P=0,37)	0,001 (P=0,49)	0,023 (P=0,36)
SN --> Attitude	0,71 (P<.01)	-	-	0,71 (P<.01)
SN --> Habit	-	0,192 (P<.01)	-	0,192 (P<.01)
SN --> PI	-	0,368 (P<.01)	0,021 (P=0,35)	0,389 (P<.01)
PBC --> Attitude	0,86 (P<.01)	-	-	0,86 (P<.01)
PBC --> Habit	0,38 (P<.01)	0,057 (P=0,19)	-	0,057 (P=0,19)
PBC --> PI	0,29 (P<.01)	0,151 (P=0,05)	0,006 (P=0,45)	0,157 (P=0,19)
Attitude --> Habit	0,27 (P<.01)	-	-	0,27 (P<.01)
Attitude --> PI	0,52 (P<.01)	0,030 (P=0,33)	-	0,55 (P<.01)
Habit --> PI	0,11 (P=0,11)	-	-	0,11 (P=0,11)

*Note: significant at  $P<0.05$*



**Table 6: Test Result of Hypothesis**

Hypothesis	Coefficient of Variable	P Value	R <sup>2</sup> Adjusted
H1 Knowledge --> Attitude	0.01	P=0.45	0.86
H2 Religiosity --> Attitude	0.04	P=0.32	
H3 Subjective Norm --> Attitude	0.71	P<0.01*	
H4 PBC --> Attitude	0.21	P<0.01*	
H5 PBC --> Habit	0.38	P<0.01*	0.38
H6 Attitude --> Habit	0.27	P<0.01*	
H7 Habit --> Purchase Intention	0.11	P=0.11	
H8 Attitude --> Purchase Intention	0.52	P<0.01*	0.72

*Note: significant at P<.05*

Hypothesis 4 is accepted. The PBC variable had a significant effect on Attitude (P<.01). Hypothesis 5 = Accepted. The PBC variable had a significant effect on Habit and PI (P<.01). However, in terms of the two-way indirect relationship of PBC to Habit and PI through Attitude, PBC does not have a significant effect. Thus, the Attitude variable cannot mediate the relationship between PBC to Habit (P=0.19) and PI (P=0.05). Likewise, in the three-way relationship of PBC to PI through Attitude and Habit, PBC did not significantly affect the indirect relationship to PI (P=0.45).

Hypothesis 6 is accepted. Attitude variable has a significant effect on Habit (P<.01). Hypothesis 7 = Rejected. The Habit variable has no significant effect on the PI (P=0.11). Hypothesis 8 = Accepted. The Attitude variable has a significant effect on PI (P<.01). In terms of the two-way indirect relationship between Attitude towards PI through Habit, Attitude has no significant effect (P=0.33). However, in the total effect, the table shows a significant coefficient (P<.01). Thus, the Habit variable can mediate the relationship between Attitude and PI (P < 0.01).

## DISCUSSION

All variables within the test results exhibit positive values, signifying that all variables considered in this study play a role in shaping attitudes and behaviors related to the acceptance of halal products. However, it is important

to note that this positive value alone is insufficient to address the entirety of the hypothesis, as certain variables display insignificant coefficients. Notably, the variable of knowledge, as evidenced in the test results, does not wield a statistically significant influence on attitudes and acceptance behaviors. Furthermore, knowledge indirectly fails to impact behavioral intentions, and it cannot act as a mediating factor through attitudes and habits.

The findings from the test suggest that non-Muslim customers in Yogyakarta appear to possess an adequate level of knowledge concerning halal products, which suggests that their attitudes and acceptance behaviors have already been established prior to this study. This outcome markedly deviates from the results of various earlier studies conducted by Briliana and Mursito (2018) and Shah Alam and Mohamed Sayuti (2011), which indicated that the knowledge factor did indeed exert influence in shaping attitudes and behavioral decisions.

In a similar vein, the factor of religiosity does not seem to have a significant impact on people's attitudes and behaviors regarding acceptance. This outcome differs from a study conducted by Riptiono (2018), which found that religiosity played a positive role in influencing the choices of Muslim attire. Additionally, the research by Adinugraha and Sartika (2019) explicitly highlighted the importance of religious understanding and awareness of Islamic principles as strong drivers in shaping the halal lifestyle in Indonesia. It is noteworthy that the second study targeted Muslim customers, while our study focused on non-Muslim customers. The results of our study indicate that religiosity does not affect the attitudes and acceptance of halal products among non-Muslim customers. Furthermore, our findings suggest that religiosity does not have a significant influence on the development of attitudes and habitual behaviors. It is important to note that attitudes and habits do not serve as mediators in the relationship between religiosity and acceptance behavior.

This suggests that religious beliefs do not pose significant barriers to the acceptance of halal products among non-Muslim customers in Yogyakarta. However, from a theoretical perspective, our findings are not inconsistent with existing opinions regarding the role of religiosity in consumer behavior. Hirschman (1983) stressed the importance of religion in influencing purchasing decisions, while Essoo and Dibb (2004) emphasized the role of

religiosity in shaping consumer attitudes. Although our study does not find a significant contribution of religiosity in this specific context, it is important to note that religiosity has generally been considered to have a positive influence. In this case, the absence of significance may be due to the unique focus of our research, as no prior studies aligned precisely with our study's theme. This lack of directly comparable research makes it challenging to provide a more balanced comparison supporting our findings.

In addition to the aforementioned variables, the TPB is a widely utilized framework for anticipating an individual's attitudes and actions (Egmond & Bruel, 2007). This theory comprises two primary components: subjective norms and PBC. The findings presented in this study demonstrate that both variables play a positive and substantial role in influencing the attitudes and actions of individuals who are not of the Muslim faith in their acceptance of halal products in Yogyakarta.

From a theoretical standpoint, these outcomes bolster the standing of the TRA and TPB as dependable predictors of consumer attitudes and behavior. Conceptually, TPB is constructed through three fundamental elements: attitude (one's own perspective on the behavior), subjective norms (the opinions of others regarding the behavior), and PBC (one's self-efficacy in relation to the behavior) (Ajzen & Fishbein, 1980). TRA and TPB have gained recognition as suitable models for predicting consumer behavior accurately (Mukhtar & Butt, 2012).

The test results indicate that subjective norms have a positive impact on the acceptance attitudes and behaviors of individuals. Subjective norms can indirectly influence acceptance behavior through attitudes and habits. Similarly, examining the PBC variable also yielded significant results. This variable exerts a substantial influence on attitudes, habitual behavior, and acceptance intentions within the non-Muslim consumer population of Yogyakarta. However, when considering the indirect relationship with acceptance behavior, perceived behavioral control does not exhibit significance and cannot be mediated through attitudes and habit variables. These research findings suggest that non-Muslim customers in Yogyakarta already possess deeply ingrained attitudes and habits. Yogyakarta's non-Muslim consumer population demonstrates an egalitarian societal ethos characterized by a strong inclination to accept halal products. Consequently, the outcomes of this study are unambiguous in this regard.

Diverse results have emerged concerning the variable of habit in our study. Habit is a factor widely recognized in the literature for its potential to influence consumer behavior (Egmond & Bruel, 2007). Behavior is a unique product of an individual within a specific context, often leading to the formation of automatic, routine actions known as habitual behavior (Bonne et al., 2007). In light of this perspective, it is commonly assumed that everyone has an existing behavioral foundation upon which they base their decisions, particularly in the context of purchasing behavior. However, our study did not reveal a significant impact of habit on the behavioral intention of acceptance. Similar to the variables of knowledge and religiosity, habit exhibited a positive but non-significant effect. These findings differ from some previous studies conducted on non-Muslim populations.

These disparities in results are likely attributable to differences in the subjects under investigation and the socio-cultural conditions of these subjects. In our study, non-Muslim customers in Yogyakarta represent a diverse group of people who have undergone significant cultural assimilation. This phenomenon is consistent with Hayat's (2012) explanation, where the introduction of Islam to Indonesia occurred through peaceful means, leading to cultural compromise and religious syncretism. This, in turn, resulted in cultural assimilation and the development of habitual behaviors within the community. As part of Indonesian society, the non-Muslim community in Yogyakarta has experienced a similar acculturation process. Indonesia's pluralistic and inclusive nature has shaped distinct behaviors related to religious life among both Muslims and non-Muslims due to this cultural assimilation (Gufon, 2014). This is reinforced by the fact that Muslims constitute a significant majority, making up 87% of Indonesia's total population (Yuswohady et al., 2017). As a result, the dominance of Islamic culture strongly influences the socio-cultural lives of non-Muslims, leading to the development of adaptable habitual behaviors.

## **CONCLUSION**

In the context of the reception of halal products by non-Muslim customers in Yogyakarta, this study has yielded noteworthy findings and conclusions. Firstly, it is evident that non-Muslim customers in Yogyakarta exhibit a commendable level of openness, embracing a diverse and inclusive approach

towards individuals with varying backgrounds and beliefs. Their knowledge and religious awareness are deeply rooted and have flourished through cultural assimilation. Consequently, these factors do not hinder their willingness to embrace halal products, which have increasingly evolved into a global business phenomenon. Their comprehension of the concept of “halal” is robust, providing a sufficient foundation for comprehending and responding to the burgeoning halal industry. Furthermore, their religious convictions do not pose an obstacle to their acceptance of halal products, even when such products lie beyond the scope of their mainstream preferences.

Secondly, the attitudes and behaviors towards accepting non-Muslims in Yogyakarta are primarily influenced by the interpersonal behavior model. Psychologically, the decision to embrace a product is primarily driven by external factors, such as reference groups, societal pressures, and behavioral controls. These factors are influenced by the positive perception that non-Muslim customers hold toward halal products. In this way, external elements play a pivotal role in shaping the attitude and acceptance of halal products.

Theoretically, this research contributes to the discourse on the evolution of customer behavior theory, focusing on the development of interpersonal behavior. It becomes apparent that distinct outcomes are observed when the same factors are present in various marketing environments.

In practical terms, this research can be of great significance for businesses when crafting their communication strategies with customers. As per the findings presented in this study, the most effective communication approach for non-Muslim customers in Yogyakarta is interpersonal communication. The reference group exerts a substantial influence in this regard. Additionally, customers are profoundly impacted by behavioral control, particularly when they are exposed to positive information regarding halal products. The development of customer opinions and their influence on attitudes and behaviors are crucial elements in fostering acceptance. This information is of paramount importance as it forms a critical component in creating advertisements, promotions, product designs, and communication models that businesses will employ to engage with their customers. Therefore, employing endorsers such as public figures and preachers and promoting a shared public discourse surrounding halal products are highly recommended in order to develop effective and targeted communication strategies for customers.

## **LIMITATION**

The absence of prior research in the same field poses some challenges in conducting direct comparisons with this study. The selection of research variables in this study is primarily rooted in a widely accepted theoretical framework commonly used to predict customer behavior. Consequently, both the theory and research variables have sufficient space for further development in future studies.

The approach employed here, which introduces new antecedents to construct an appropriate acceptance model for non-Muslims, is highly relevant and could serve as a natural progression in this line of inquiry. Numerous variables with potential for exploration, such as acculturation, the adoption of halal lifestyles, and consumer engagement in selecting halal products, could be the focus of future research, especially given the significant presence of the Muslim community. It is also advisable for subsequent studies to aim for larger sample sizes to represent the target population more accurately. The relatively small number of participants in this study was attributed to constraints related to time and cost.

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