**RELIGIOUS CONCERNS AND RESIDENTS’ ATTITUDE TOWARD TOURISM DEVELOPMENT: A COMPARATIVE STUDY**

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Introduction

Local community support is known as an important factor in achieving a successful sustainable development. Tourism development and the supportive attitude of local residents towards tourism development have been discussed by many authors in recent years (Choi, Murray, 2010; Jurowski et al., 1997; Ko, Stewart, 2002; Lankford, 1994; Li, Wan, 2013; Lindberg, Johnson, 1997; Muslichah, Aziz, 2017; Nunkoo, Gursoy, 2012, 2017; Yu, Chancellor, 2009; Zamani Farahani, Henderson, 2014; Zhang et al., 2006).

The results from previous studies reveal that residents’ reaction is affected by three main factors: social, environmental, and economic (Shevyakova et al., 2019). Over the past few decades, many researchers started examining antecedent factors that influence the perceived impacts of tourism development and the locals’ supporting attitude. Some factors such as community support...
attachment, level of knowledge about tourism, personal economic gains, socio-demographic characteristics, utilization of resources, and tourism type and form are among important identified factors that affect residents’ support for tourism development (Meimand et al., 2017; Kosikova et al., 2019; Pavlic et al., 2019). It can be seen that a majority of the mentioned factors are economic and environmental factors, while social factors are less prevalent. Indeed, only a few studies have concentrated on non-monetary predictors of support for tourism development in a host destination (Zamani Farahani, Musa, 2012; Streimikiene, Bilan, 2015; Eslami et al., 2018; Chkalova et al., 2019), and the focus of most socio-cultural studies and tourism have emphasised the adverse impacts of the interaction between tourists and residents.

Cultural concerns have been studied (Dyer et al., 2007; Jafari, 1981; Moswete et al., 2008; Rasoolimanesh et al., 2017; Sebova, 2018; Yerznkyan et al., 2017) for understanding religious concerns of host destinations regarding tourism development in many Islamic countries (Gürtin et al., 2015; Al-Hamarneh, 2008; Battour et al., 2017; Henderson, 2003; Meimand et al., 2017). Governments’ reaction to the tourism industry may vary from one country to another. Islamic countries such as Malaysia, Egypt, and the Arab Emirates have embraced the tourism industry in a larger scale than other Islamic countries such as Saudi Arabia and Iran, where a widespread view exists that the tourism industry is against Islamic cultural values (Robinson, Meaton, 2005; Zamani Farahani, Musa, 2012). Ideologically, the government of Iran, for instance, considers any possible immoral influences on host residents according to its Islamic worldview (Zarandian et al., 2016) and, subsequently, tourism in Iran and in some other Muslim countries has remained undeveloped due to consideration of religiously-determined cultural values (Henderson, 2003; Zamani Farahani, Henderson, 2014). In the same way, Zamani-Farahani, Musa (2012) believe that “Islamic nations should not be viewed as homogenous regarding the religiosity of host destination”. In fact, local residents of a host community interpret Islam according to their cultural background and the level of government intervention in religious issues. Therefore, Muslim host populations may vary in their attitudes towards tourism development.

From the literature review, it was found that only a few previous studies have attempted to figure out the differences between Islamic countries in terms of the way that residents perceive impacts of tourism development based on their commitment to Islamic values. In the same way, comparing Islamic countries with different approaches towards tourism development may be helpful to reach a deeper understanding of the role of religiosity in their support for tourism development. Consequently, this study tries to figure out the differences between Iran and Malaysia that are Islamic countries with varied policies towards tourism development.

Experiences from previous tragic incidents such as the Bali bombings (2002 and 2005), and more recent attacks against tourists in Kenya, Egypt, and Tunisia (2011-2015), which were closely related to Islamic fundamentalism, caused a growing perception of associating Islam with terrorism. Consequently, these attacks targeted at tourists have made many wonder about Islamic religiosity and its association with a strong anti-tourism development stance (Al-Hamarneh, 2008; Ebrahimi, 2011). However, only a few studies have addressed this issue in an academic discussion. Therefore, the objective of this study is to investigate the relationship between commitment to Islamic values and support for tourism development.

In addition, by comparing the results from a proposed model in Malaysian and Iranian context, the aim of this study is to ascertain whether a stronger commitment to Islamic religious tenets influences residents’ support for tourism development or not. It is suggested that this study
is timely given the current international interest in the topic as it can lead to an understanding about host destination, residents’ Islamic religiosity and its correlation with support for tourism and perceived impacts of tourism development and religiosity of the host destination. Specifically, this study compares two populations of Iran and Malaysia to draw a better image of tourism-related issues in societies with different levels of religiosity.

1. Literature Review

Tourism as a global industry is considered as an economic development tool in many developing countries. In the notion of sustainable development, many believe that other aspects of sustainable development such as social and environmental perspectives have not been taken into consideration (Ebrahimi, Khalifah, 2014; McGehee, Andereck, 2004; Nunkoo, Gursoy, 2012; Nunkoo, Ramkissoon, 2011; Stylidis, 2017).

Proceeding in a nature-based and humanitarian environment is the most important characteristic of tourism development in rural regions. In such an environment, local community support for tourism development is crucially important for both society and the environment. Sustainable tourism development can develop natural conservation programs and also improve social concepts such as local concern about their culture, community attachment, and gaining self-retrospect (Kayat, 2002; Pjerotic, 2017). Although over the past few years many authors studied the social aspect of tourism development, only a few of them took place in Islamic countries. Understanding the behaviour of the independent variable of Islamic religiosity and its impacts on local support for tourism development can be crucially important for tourism developers and planners. In this sense, the following parts explore hypothetical development and the main variables more in-depth.

1.1 Hypothetical Development

1.1.1 Perceived Socio-Cultural Impacts of Tourism

A considerable number of previous studies in the area of local support have used the social exchange theory as a justification of relations between variables. It is believed that the decision of host communities to support tourism development is due to their evaluation of benefits and costs (Meimand et al., 2017). In this sense, the majority of findings on the topic of support for tourism development have used the “perceived impact of tourism development” as a mediating variable for independent variables and residents’ supporting attitude (Hanañiah et al., 2013; Lee, 2013; McGehee, Andereck, 2004; Muslichah, Aziz, 2017; Nunkoo, Ramkissoon, 2011; Stylidis, 2015, 2017; Woo et al., 2015).

Previous literature proves that the perceptions of tourism development of the host community may change positively and negatively in a continuous manner (Huong, Lee, 2017). Besides, Zamani Farahani, Henderson (2014) have revealed that some individuals show a hesitant attitude regarding tourism development in their area of living. The results from previous studies reveal that perceived benefits of tourism development in a host destination will significantly affect support for tourism in a positive direction, while perceived costs of support for tourism significantly affect support for tourism development in a negative manner (Campón-Cerro et al., 2017; Dyer et al.,...
2007; Mirzaei, 2013; Nunkoo, Ramkissoon, 2011). Consequently, from the social point of view, “perceived benefits” and “perceived costs” perform as mediating variables between the predicting variable “Islamic Religiosity” and the ultimate dependent variable of “support for tourism development”. Therefore, the H1 and H2 have been constructed:

H1: A direct positive relationship exists between the perceived socio-cultural benefits and residents’ support for tourism development.
H2: A direct negative relationship exists between the perceived socio-cultural costs and residents’ support for tourism development.

1.1.2 Islamic Religiosity

Religion has been considered as a substantial aspect of human development and history (Henderson, 2003). Life’s concept and personal philosophy that are reflected in individuals and their social values are extensively affected by religious thoughts (Ibrahim, Rashid, 2010). Sociologically, religion affects the way individuals represent themselves to the surrounding communities (Hassan, 2007). In the same vein, some studies such as that by Zamani-Farahani, Musa (2012) evaluated the effect of religiosity on some Iranian local communities. They evaluated the level of residents’ religiosity and its impact on their perceived socio-cultural impacts of tourism. But neither this study nor previous studies figured the effect of Islamic religiosity on residents’ support for tourism development.

Previous studies such as Joo et al. (2018) used Social distance theory to conceptualise the correlation between different groups with different religions. It is revealed that individuals are usually more accepting out comers when they are socially closer to themselves (Thyne et al., 2006). However, previous studies mostly concentrated on other distance factors such as nationality, culture and gender, rather than religiosity.

Religion strongly affects the interaction between people and may be a causative factor in formulating varied perceptions of people toward others and also social phenomena (Thyne et al., 2006). Social distance theory justifies social distances between different groups within society: it formulates the willingness of associating individuals and groups with different social characteristics (Jhonsson, 2009). Evidence from previous studies suggests that there is greater concern about moral standards by those possessing more traditional attitudes and being conservative among religious people in contrast to their non- or less-religious counterparts (Wiebe, Fleck, 1980; Zamani Farahani, Musa, 2012). The essence of religious concerns about non-Muslim visitors and their behaviour may raise locals’ negative attitudes towards tourism development (Zamani Farahani, Musa, 2012). Consequently, the following hypotheses developed as:

H3: A direct negative relationship exists between Islamic religiosity and perceived socio-cultural benefits.
H4: A direct positive relationship exists between Islamic religiosity and perceived socio-cultural costs.

1.1.3 Tourism and Religion in Iran

The country was called Persia till 1935 and geographically is located at a crossroads between the West and the East. Iran is run by a theocratic Islamic government in which Islamic
codes are in the frontline of every decision at the regional and international levels. In this context, tourism has remained underdeveloped as it has been assumed to be against Islamic thoughts. In addition, Oil money plays the most significant role in the Iran economy which causes less attention to the tourism industry. Consequently, although Iran is rich in terms of tourism resources, there are only a few well-known tourism products that have international visibility (Ebrahimi Meimand, Ismail, 2011).

Islam entered Iran in the seventh century AD and became the major religion of Iran in the Safavid era when the Shiism was accepted and developed by the central government in the whole nation. The Islamic Revolution in 1979 elevated Islamic thoughts as an important affecting factor in ruling the country. A new constitution was developed according to Shariah and Iran’s civil legal systems changed with new Islamic laws (Ghaderi et al., 2017). Since then, Iranians are obliged to follow Islamic values and codes of conducts strictly, which have affected peoples’ everyday life and also their integration (Zamani Farahani, Musa, 2012). Accordingly, not only men and women are required to consider Islamic rules in dressing, but also everyone who enters Iranian borders must follow the rule. It can be concluded that tourism cannot be developed to its full potential in such an environment. This is especially so when tourism is associated with sex outside marriage and alcohol, both of which are forbidden under the Islamic moral code of behaviour (Zamani Farahani, Musa, 2008).

1.1.4 Tourism and Religion in Malaysia

Malaysia is a multi-ethnic nation which is located in South-East Asia. The country comprises two main parts: mainland, Peninsular or West Malaysia, and East Malaysia or Borneo. Malaysia gained independence from the United Kingdom in 1957 and the Malay language, religion and monarchy were formally adopted for the new nation. Malaysia is governed by a Federal Government consisting of 13 states that operate within a constitutional monarchy under a Westminster-style parliamentary system and is categorised as a representative democracy. Malaysia is a multi-religious country with a majority of Malay-Muslim ethnics. In 2015, almost 61.3% of the country was Muslim adherents (19.5 million) followed by 19.8% of Buddhists, and 9.2% Christians (Battour et al., 2017).

In contrast to Iran, the Malaysian government has invested in tourism significantly and today Malaysia is ranked as the 10th top visited country in the world (UNWTO, 2017). Currently, tourism plays an important role in the economy of the country by providing 7% of foreign income. It established a comprehensive program to scale up tourism in Malaysia by establishing the Malaysia Tourism Promotion Board in 1987. In 1999, Malaysia attracted more than 7.5 million tourists by launching the marketing campaign of “Malaysia Truly Asia” and by 2016 that figure had increased to more than 26.8 million visitors.

1.1.5 Patterns of Religious Commitment in Islamic Societies

Hassan (2007) conceptualised different levels of religious commitment in Muslim countries and finally rated them from different perspectives of Islamic religiosity. He figured out different levels of commitment to religion in Islamic societies through quantitative approaches as represented in Table 1. He used religious belief and practice dimensions to measure the religiosity
of these countries. In his study, Malaysians showed a stronger commitment to religion than Iranians.

Although it is believed that the level of governments interventions in religious issues directly and positively affect religious beliefs of a society (Zamani Farahani, Musa, 2012), findings by Hassan (2007) has revealed exceptional results. For instance, Malaysia is ruled by a secular government, where Islamic thoughts have fewer effects on ruling the country. On the other hand, Iran is known as a theoretical Islamic country where Islam is implemented in every aspect of the country including the national constitution. In such circumstances, Iranians should show more commitment to Islam rather than Malaysians as the Iranian government makes more interventions in people’s daily life.

Table 1. Religious commitment in Islamic countries

<table>
<thead>
<tr>
<th>Country</th>
<th>Religious Commitment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Indonesia</td>
<td>Very Strong</td>
</tr>
<tr>
<td>Malaysia</td>
<td>Very Strong</td>
</tr>
<tr>
<td>Pakistan</td>
<td>Very Strong</td>
</tr>
<tr>
<td>Egypt</td>
<td>Very Strong</td>
</tr>
<tr>
<td>Iran</td>
<td>Strong</td>
</tr>
<tr>
<td>Turkey</td>
<td>Strong</td>
</tr>
<tr>
<td>Kazakhstan</td>
<td>Weak</td>
</tr>
</tbody>
</table>

Notes: * The countries with an average percentage of 61 per cent or higher were classified as ‘very strong’. Countries with values from 40 to 60 per cent were classified as ‘strong’ and countries with values of less than 40 per cent were classified as ‘weak’.

Source: created by the authors after Hassan, 2007.

This study aims to understand whether this stronger commitment to Islamic religion influences residents’ supporting attitude towards tourism development or not. Therefore, this study developed the following hypotheses to compare two countries of Iran and Malaysia as well as to address the fifth research question mentioned previously:

H5a: The effect of Islamic religiosity on perceived socio-cultural benefits is different between Iran and Malaysia.

H5b: The effect of Islamic religiosity on perceived socio-cultural costs is different between Iran and Malaysia.

H5c: The effect of perceived socio-cultural benefits on support for tourism development is different between Iran and Malaysia.

H5d: The effect of perceived socio-cultural costs on support for tourism development is different between Iran and Malaysia.

2. Research Framework

*Figure 1* represents the conceptual framework of this study. The mediating variable of perceived impact of tourism by host destination serves as a mediator between the independent variable of religiosity and the ultimate dependent variable of support for tourism development.
3. Research Method

3.1 Sampling

Sampling and choosing proper locations for data collection are some of the most challenging issues in comparative studies since samples must be selected very carefully (Ragin, 2013). As mentioned previously, this study was an attempt of comparative analysis between Iran and Malaysia on the evaluation of residents’ supporting attitude. Therefore, it is crucially important to elaborate on the comparability of the selected samples. In this sense, a comparative study setting was considered in sampling strategy, data analysis techniques, and findings. Both samples used the same questionnaire from previous studies (Hanafiah et al., 2013; Zamani Farahani, Musa, 2012). However, the questionnaire was modified according to unique environmental settings of Malaysia and Iran by adding additional items and rewording some items.

In both samples, probability sampling was engaged on the basis of the population size, availability of good sampling frames, residential status, homogeneity or heterogeneity of the sample population, city size, and specific site characteristics where the study was conducted. Finally, questionnaires were distributed to two main tourist zones in Batu Ferringhi, Penang, Malaysia and Naqsh-e Jahan Square, Isfahan, Iran. The survey was done in June 2016 and self-administered questionnaires were distributed to both locations.

The total number of N=630 samples comprised of 305 Iranians as presented in Model 1 and 325 Malaysians as displayed in Model 2. Having a proportionate number of respondents in each group is one of the main concerns of conducting a multi-group analysis in which each group should be at least above N=50 respondents (Hair et al., 2016). Although the sample size in Model 2 (N=325) is more than that of in Model 1 (N=305), yet both groups are considered to have a sufficient sample size to run a PLS-SEM. PLS-SEM, which has been engaged in this study, is considered to be a robust technique that fits very well with medium sample sizes (Hair et al., 2016). Therefore, power and effect size of the coefficients to be computed in the multi-group analysis will work without biased results and even slight differences in the number of respondents (N=305 & N=325).
N=325). Consequently, the effect size of the results of both models will be substantial enough for further comparison or multi-group analysis.

Table 2. Demographic information of respondents

<table>
<thead>
<tr>
<th>Demographics</th>
<th>All respondents N=630</th>
<th>Model 1: Iran N=305</th>
<th>Model 2: Malaysia N=325</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gender</td>
<td>Frequency  Per cent</td>
<td>Frequency  Per cent</td>
<td>Frequency  Per cent</td>
</tr>
<tr>
<td>Female</td>
<td>304          48.2%</td>
<td>160           52.5%</td>
<td>144          44.3%</td>
</tr>
<tr>
<td>Male</td>
<td>326          51.8%</td>
<td>145           47.5%</td>
<td>181          55.7%</td>
</tr>
<tr>
<td>Age</td>
<td>Frequency  Per cent</td>
<td>Frequency  Per cent</td>
<td>Frequency  Per cent</td>
</tr>
<tr>
<td>18-24</td>
<td>106          16.8%</td>
<td>50            16.4%</td>
<td>56           17.2%</td>
</tr>
<tr>
<td>25-28</td>
<td>151          24%</td>
<td>70            23%</td>
<td>81           25%</td>
</tr>
<tr>
<td>29-39</td>
<td>151          24%</td>
<td>75            24.6%</td>
<td>76           23.4%</td>
</tr>
<tr>
<td>40-50</td>
<td>98           15.5%</td>
<td>48            15.7%</td>
<td>50           15.4%</td>
</tr>
<tr>
<td>Above 50</td>
<td>124          19.7%</td>
<td>62            20.3%</td>
<td>62           19%</td>
</tr>
<tr>
<td>Marital Status</td>
<td>Frequency  Per cent</td>
<td>Frequency  Per cent</td>
<td>Frequency  Per cent</td>
</tr>
<tr>
<td>Single</td>
<td>194          30.8%</td>
<td>89            29.2%</td>
<td>105          32.3%</td>
</tr>
<tr>
<td>Married</td>
<td>436          69.2%</td>
<td>216           70.8%</td>
<td>220          67.7%</td>
</tr>
</tbody>
</table>

Source: created by the authors.

3.2 Measurement

There are different dimensions introduced by different scholars to measure the religiosity. For example, Morgan, Farsides (2009) measured residents’ religiosity by engaging their belief and practice to religious codes. Wilde & Joseph introduced Muslim Attitude towards Religiosity Scale (MARS) as Islamic religiosity measurement scale based on four main themes of belief, practice, Altruism, and Enrichment.

There are minor differences between Shia and Sunni in terms of religious practices and beliefs, for example, Sunnis females mostly do not participate in Friday pray, while in Shia going to Friday pray for women is as regular as for men. Therefore, such details were considered while adapting standard questionnaires to this study. In addition, both Sunni and Shia theologies of Islam share their fundamental believes and practices: both believe in one true faith, one and the same God, one and the same holy book of Quran and finally both believe in five core acts (Gürtin et al., 2015). In addition, both theologies have similar approaches towards social threats associated with tourism development which may equally affect their perception towards tourism development. In both versions drinking alcohol and drug abuse is forbidden, wearing Hijab is compulsory, while tourists’ sexual behaviour has been seen as a major threat towards host destination from the social perspective (Hassan, 2007). Consequently, both populations with different theologies can be associated to the same units of measurement in a comparative manner as it has been done before, for example, by Gürtin et al. (2015).

In conclusion, measurements in this study used by Zamani-Farahani, Musa (2012) were developed on the basis of Quran and Hadith text. However, their study was conducted in a Shia
theology and minor changes were required. Finally, this study used Islamic practice and Islamic belief as the main dimensions for measuring Islamic religiosity in these two countries.

The designed questionnaire to measure the variables of this study was developed in four sections. The first section measured perceived sociocultural impacts of tourism development which included both benefits and costs of tourism development perceived by the local community. This part includes twenty questions derived from previous studies (Huttasin, 2008; Ko, Stewart, 2002; Lee, 2013; McGehee, Andereck, 2004; Ven, 2015). The second part of the questionnaire was developed based on the construct of support for tourism development. Eight questions were designed according to some of the latest publications in this field (Sharma, Gursoy, 2014; Stylidis, 2015; Ven, 2015; Woo et al., 2015). From religiosity perspective, Islamic beliefs and Islamic practice were used to measure Islamic religiosity (Zamani Farahani, Musa, 2012). A panel of four experts including three tourism professors and one social science professor evaluated the content validity of the questions. To reduce possible translation errors, the final questionnaire was designed in both Malay and Persian versions by using a back-to-back strict translation method as suggested by Guillemin et al. (1993).

4. Data Analysis

4.1. Religious Commitment

The scores of religiosities across the two countries have been compared. The scores for religiosity are based on its two reflective variables including religious practice and religious beliefs. The loadings for religiosity have been calculated given the loadings of two reflective constructs, namely: religiosity practice and religiosity beliefs. As presented in Table 3 the mean score of religiosities for Malaysian and Iran are 4.753 and 3.470, respectively. Given the sample size and standard error for both sub-samples, a t-test has been carried out to find whether the mean difference between these two samples is statistically significant or not. A t-statistics of 9.384 shows that the mean difference between these two sub-samples (Malaysia vs. Iran) is significant. In other words, Malaysia has significantly more commitment to Islamic values compared to Iran.

| Sample Size | 325 | 305 |
| Regression Weight | 4.753 | 3.470 |
| Standard Error (S.E.) | 0.050 | 0.100 |
| t-statistic | 9.384 |
| p-value (2-tailed) | 0.000 |

Notes: *First group: Malaysia; Second group: Iran and effect.

Source: created by the authors.

4.2 Hypothesis Testing and Model Estimation

This study developed research hypotheses as a structural cause relationship model of the antecedents’ support for tourism by using structural equation modelling. Partial least squares
structural equation modelling (PLS-SEM) method (Wold, 1982) has been used (Jöreskog, 1978) as predicting key target constructs as it is the main purpose of the study (Hair et al., 2016).

Data were applied to the Smart PLS M2 Version 2.0 M3 software. To understand the significance levels for loadings, weights, and path coefficients, bootstrapping method (5000 resamples) was used. To test the countries hypothesised moderating effect on the relationships between the latent variables, distinct PLS path models were estimated for both samples (Iran and Malaysia). The differences in path coefficients assessed by means of a bootstrap-based PLS multi-group analysis (Rigdon, 2010; Sarstedt et al., 2011). Later, this approach will demonstrate the existence of any significant differences in group-specific path coefficients across two samples as moderators.

4.3 Measurement Model

As suggested by Rigdon (2010), assessing reflective outer models represents indicator reliability, internal consistency reliability, convergent validity and discriminant validity. Convergent validity is the degree to which multiple items to measure the same concept are in agreement. The factor loadings, composite reliability (CR) and average variance extracted (AVE) should be presented to assess convergence validity (Hair et al., 2011). J. Hair, Black, Babin, Anderson, & Tatham (2006) also recommended cut-off values for loadings to be set at > 0.5, the composite reliability (CR) to be set at > 0.7, and average variance extracted (AVE) at > 0.5.

<table>
<thead>
<tr>
<th>Table 4. Measurement Model – Convergent Validity</th>
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<tbody>
<tr>
<td><strong>First-Order Constructs</strong></td>
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<tr>
<td></td>
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<tr>
<td>PCB</td>
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<tr>
<td>PCC</td>
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<tr>
<td>PSB</td>
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<td>PSC</td>
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Table 4 (continuation). Measurement Model – Convergent Validity

<table>
<thead>
<tr>
<th>RP</th>
<th>RP1</th>
<th>RP2</th>
<th>RP3</th>
<th>RP4</th>
<th>RP5</th>
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<tbody>
<tr>
<td></td>
<td>0.816</td>
<td>0.836</td>
<td>0.951</td>
<td>0.905</td>
<td>0.711</td>
<td>0.550</td>
<td>0.786</td>
<td>0.764</td>
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<table>
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<tr>
<th>Benefit</th>
<th>S1</th>
<th>0.775</th>
<th>0.797</th>
<th>0.819</th>
<th>0.832</th>
<th>0.535</th>
<th>0.554</th>
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<tbody>
<tr>
<td></td>
<td>S2</td>
<td>0.840</td>
<td>0.766</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>S3</td>
<td>0.691</td>
<td>0.683</td>
<td></td>
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<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>S4</td>
<td>0.598</td>
<td>0.726</td>
<td>0.859</td>
<td>0.914</td>
<td>0.552</td>
<td>0.640</td>
</tr>
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</table>

<table>
<thead>
<tr>
<th>Costs</th>
<th>PCB</th>
<th>0.874</th>
<th>0.929</th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>PSB</td>
<td>0.952</td>
<td>0.929</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>PCC</td>
<td>0.915</td>
<td>0.939</td>
<td>0.871</td>
<td>0.907</td>
<td>0.540</td>
<td>0.621</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Religiosity</th>
<th>RB</th>
<th>0.949</th>
<th>0.944</th>
<th>0.960</th>
<th>0.942</th>
<th>0.640</th>
<th>0.544</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>RP</td>
<td>0.977</td>
<td>0.952</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Note:
- AVE = Average Variance Extracted
- CR = Composite Reliability
- Full Model=Combined data (N=161); Model 1=Data from Iran (N=305); Model 2: Data from Malaysia (N=325).
- PCB=Perceived Cultural Benefits; PSB=Perceived Social Benefits; PCC=Perceived Cultural Costs;
- PSC=Perceived Social Costs; RB=Religious Belief; RP=Religious Practice; and S=Support for Tourism.

In the current research, religiosity, perceived socio-cultural benefits and perceived socio-cultural costs are conceptualized as second-order constructs. In order to analyse the model with second-order constructs, this study followed Wold’s (1982) repeated indicator approach suggested in the recent literature of PLS-SEM hierarchical component models (Becker et al., 2012; Hair et al., 2016; Ringle et al., 2012). The model’s performance as expressed in the quality criteria, composite reliability, and Average Variance Extracted (AVE), for all constructs easily meet common thresholds of 0.70 for composite reliability and 0.50 for AVE (Hair et al., 2010) (see Table 4),

4.4 Structural Model

To evaluate the predictive power of the structural model, R square ($R^2$) was calculated (Barclay et al., 1995). According to Ringle et al. (2012), the percentage of variance explained ($R^2$) is the key criterion to investigate the quality of the structural model. As indicated in Table 5, values of 0.425 (Model 1), and 0.441 (model 2) for support for tourism as the phenomenon of interest the explanatory power of the model meets the least requirements. In other words, all variables together explained 42.5% (Model 1), and 44.1% (Model 2) of the variance in support for tourism. The determinant constructs in the model (perceived sociocultural benefits and costs) are able to explain slightly less than half variance in support for tourism in both groups. The variance explained in both groups has a medium to large effect size. However, religiosity in the model is able to explain the small amount of the variance in perceived sociocultural benefits and costs in both models. In conclusion, a medium to large effect size of the percentage of variance explained ($R^2$) in support...
for tourism as the main phenomenon and the target construct, demonstrates that conceptualized model is robust.

### Table 5. Percentage of variance explained (R²) and their effect size

<table>
<thead>
<tr>
<th>Variable</th>
<th>Models</th>
<th>R Square</th>
<th>( f^2 = \frac{R^2}{1-R^2} )</th>
<th>Effect size</th>
</tr>
</thead>
<tbody>
<tr>
<td>Support for Tourism</td>
<td>Model 1: Iran (N=305)</td>
<td>0.425</td>
<td>0.221</td>
<td>Medium to Large</td>
</tr>
<tr>
<td></td>
<td>Model 2: Malaysia (N=325)</td>
<td>0.441</td>
<td>0.241</td>
<td>Medium to Large</td>
</tr>
<tr>
<td>Perceived Sociocultural Benefit</td>
<td>Model 1: Iran (N=305)</td>
<td>0.013</td>
<td>0.000</td>
<td>N/A</td>
</tr>
<tr>
<td></td>
<td>Model 2: Malaysia (N=325)</td>
<td>0.032</td>
<td>0.001</td>
<td>N/A</td>
</tr>
<tr>
<td>Perceived Sociocultural Costs</td>
<td>Model 1: Iran (N=305)</td>
<td>0.115</td>
<td>0.013</td>
<td>N/A</td>
</tr>
<tr>
<td></td>
<td>Model 2: Malaysia (N=325)</td>
<td>0.002</td>
<td>0.000</td>
<td>N/A</td>
</tr>
</tbody>
</table>

**Notes:** - According to Cohen (1992), Population effect size (ES) are either Small (0.02), Medium (0.15), Large (0.35), or none. 
- ES index = \( f^2 = \frac{R^2}{1-R^2} \)

**Source:** created by the authors.

The results of the structural model estimated for Iran vs. Malaysia and t-test of group differences are presented in Table 6. Results in this table indicate that in both Model 1 and Model 2 “Perceived Sociocultural Benefits” is positively and significantly influencing support for tourism at \( \beta=0.660 \) and \( p<0.01 \). “Perceived Sociocultural Costs” was not significantly influencing Support for Tourism in both Model 1 and Model 2 at \( \beta=0.028>0.05 \) and \( \beta=-0.040, p>0.05 \).

Next, the effect of religiosity on perceived benefit and costs was tested. The results indicated that in Model 1, Religiosity \( (\beta=-0.112, p>0.05) \) was not significantly influencing “Perceived Sociocultural Benefits” and similarly in model 2, Religiosity \( (\beta=0.179, p>0.05) \) was not significantly influencing “Perceived Sociocultural Benefits”. Religiosity \( (\beta=0.339, p<0.01) \) was positively and significantly influencing “Perceived Sociocultural Costs” in Model 1, while in Model 2, Religiosity \( (\beta=-0.041, p>0.05) \) was not significantly influencing “Perceived Sociocultural Costs”.

As hypothesized, it was found that the path coefficients Religiosity -> Benefit and Religiosity -> Costs are different significantly \( (p<0.05) \) in two models. The effect of Religiosity’s on perceived sociocultural benefits was far stronger for Malaysian \( (\beta=0.179) \) than for Iranian \( (\beta=-0.112) \). In terms of the religiosity’s influence on perceived socio-cultural benefits, no significant effect in Model 1 or Model 2 was found. However, the effect of the Islamic religiosity on sociocultural benefits was significant while using a joint model with identical path coefficients for the two groups. Thus, individual differences in the two countries can be explained in terms of compositional differences in what determines religiosity for both models. Similarly, Religiosity’s influence on perceived socio-cultural costs was considerably stronger for Iranians \( (\beta=0.339) \) than for Malaysians \( (\beta=-0.041) \). Again, this is the same case where the usage of Model 1 or a joint model with identical path coefficients for the two groups yields in significant effect, whereas, using Model 2 does not result in a significant effect. Hence, heterogeneity in data (Iran vs Malaysia) can fully explain the reason for differences and inconsistencies in other findings. These findings are in line with initial model results and provide strong evidence that country exerts as a moderating factor. The summary of hypotheses testing is represented in Table 7 and Figure 2.
Table 6. Structural model estimates for Iran vs Malaysia and t-test of group differences

| Relationship     | Country     | Beta   | Stand. Error | t     | |Diff| Beta means | t   | p   | Decision/ Interpretation |
|------------------|-------------|--------|--------------|-------|-------|-------------------------|-----|-----|-------------------------|
| Benefit Support  | Iran        | 0.660**| 0.060        | 11.026| 0.00  | 0.000                   | 1.00| Insignificantly Different |
|                  | Malaysia    | 0.660**| 0.084        | 7.818 |       |                         |     |                 |
| Costs Support    | Iran        | 0.028  | 0.080        | 0.344 | 0.07  | 0.533                   | 0.595| Insignificantly Different |
|                  | Malaysia    | -0.040 | 0.093        | 0.426 |       |                         |     |                 |
| Religiosity Benefit | Iran    | -0.112 | 0.086        | 1.293 | 0.29* | 2.152                   | 0.033| Significantly Different |
|                  | Malaysia    | 0.179  | 0.098        | 1.828 |       |                         |     |                 |
| Religiosity Costs | Iran      | 0.339**| 0.093        | 3.635 | 0.38* | 2.189                   | 0.030| Significantly Different |
|                  | Malaysia    | -0.041 | 0.164        | 0.251 |       |                         |     |                 |

Note: *p< 0.05 (t > 1.96), **p< 0.01 (t > 2.58).

Source: created by the authors.

Table 7. Summary of hypothesis testing

<table>
<thead>
<tr>
<th>Hypothesis</th>
<th>Relationship</th>
<th>Path Coefficients</th>
<th>SE</th>
<th>t</th>
<th>Decision about a significant path</th>
</tr>
</thead>
<tbody>
<tr>
<td>H1</td>
<td>Perceived Benefit</td>
<td>0.700**</td>
<td>0.046</td>
<td>15.195</td>
<td>Supported</td>
</tr>
<tr>
<td>H2</td>
<td>Perceived Costs</td>
<td>-0.046</td>
<td>0.056</td>
<td>0.818</td>
<td>Not Supported</td>
</tr>
<tr>
<td>H3</td>
<td>Religiosity Benefit</td>
<td>-0.291**</td>
<td>0.057</td>
<td>5.085</td>
<td>Supported</td>
</tr>
<tr>
<td>H4</td>
<td>Religiosity Costs</td>
<td>0.391**</td>
<td>0.069</td>
<td>5.698</td>
<td>Supported</td>
</tr>
<tr>
<td>H5a</td>
<td>Perceived Benefit</td>
<td>0.00</td>
<td>0.000</td>
<td>1.000</td>
<td>Not Supported</td>
</tr>
<tr>
<td>H5b</td>
<td>Perceived Costs</td>
<td>0.07</td>
<td>0.533</td>
<td>0.595</td>
<td>Not Supported</td>
</tr>
<tr>
<td>H5c</td>
<td>Religiosity Benefit</td>
<td>0.29*</td>
<td>2.152</td>
<td>0.033</td>
<td>Supported</td>
</tr>
<tr>
<td>H5d</td>
<td>Religiosity Costs</td>
<td>0.38*</td>
<td>2.189</td>
<td>0.030</td>
<td>Supported</td>
</tr>
</tbody>
</table>

Note: *p< 0.05 (t > 1.96), **p< 0.01 (t > 2.58).

Source: created by the authors.
5. Discussion

In accordance with Hassan (2007), respondents in Malaysia (Regression Weight= 4.753) showed a stronger commitment to Islam than Iranians (Regression Weight= 3.470). Besides, the results revealed a significant effect of religiosity on both ‘Perceived Sociocultural Benefits’ and ‘Perceived Sociocultural Costs’ in the first model (Iran). In addition, a significant effect of ‘Perceived Sociocultural Benefits’ on ‘Support for Tourism’ was found in both samples. However, this study did not find any significant effect of ‘Perceived Socio-cultural Costs’ on ‘Support for Tourism’. It can be due to the fact that people tend to sacrifice their social values in exchange for the economic benefits of tourism (Gursoy et al., 2002). According to social exchange theory, they might pay social costs of tourism development to gain economic rewards (Gursoy et al., 2002).

The findings also show the strong moderating effect of the country of origin on the relationship between ‘religiosity’ and ‘Perceived Sociocultural Benefits’ as well as on the relationship between ‘religiosity’ and ‘Perceived Sociocultural Costs’. In other words, samples from both countries showed a different perception of sociocultural benefits and costs. In the same context, Model 1 or Iranian respondents revealed a negative effect (Beta = -0.112) of perceived benefits in comparison to Malaysian respondents which had a positive effect (Beta = 0.179). The rationale behind these results, remembering social intensive distance theory, implicates frequency and intensity of interactions between individuals in the host society. Consequently, when individuals from different
social groups interact more frequent, they feel closer (Karakayali, 2009). Malaysian society is comprising Indians and Chinese with different religions of Buddhism, Christianity and Hindu. In such a society, Malaysians have interacted with people from other religions in their daily life. Therefore, visiting non-Muslims in their living place is not a strange experience to be considered as a negative impact on their society. On the other hand, Iran is a closed country, where tourism is a new phenomenon where people are still doubtful about its socio-cultural influences and perceive socio-cultural effects negatively (Beta = - 0.112).

However, in line with previous studies (Choi, Erican, 2005; Dyer et al., 2007; Huttasin, 2008; Mirzaei, 2013) the ‘Perceived Socio-cultural Benefits’ had a positive impact on support for tourism development with (Beta = 0.660) for both samples. In the notion of social exchange theory, local residents revealed a supportive attitude where they found tourism development beneficial socially and culturally.

The influence of religiosity on perceived sociocultural costs is considerably higher and significant for data collected from Iran as Model 1. This is insightful where the impact of religiosity on costs in Model 2 is very trivial and insignificant. These findings support the conceptualized moderating effect of the country on the relationships in the model. One reason of existing differences could be due to the fact that, although both countries are practising the same religion, Iran’s population shows more conservative attitude towards perceived socio-cultural impacts of tourism development as it is a new business in an isolated country from Western societies with a different religion. In addition, review of Iranian conservative media shows that they routinely warn residents about the intervenes of Western countries into country internal affairs, religion and cultural values (Khiabany, 2007) which might be brought by tourism. On the other hand, Malaysia has widely embraced the tourism industry which is closely correlated to the economic growth of the country. Besides, Malaysia is a multi-ethnic country and Muslim communities regularly mix their daily activities with non-Muslim communities such as Chinese and Indians ethnics. Therefore, interacting with non-Muslim foreigners might be much easier than Iranian with none or less experience of meeting people with different religious. These findings are in line with Mason, Cheyne (2000) and Rittichainuwat (2007) which believe host destinations cannot be viewed as homogeneous in perceiving the impacts of the condition.

Conclusions

The overall findings of this study show the influential role of ‘Perceived Socio-cultural Benefits’ in support for tourism development. In fact, a coefficient of Beta = 0.70 indicates that for each unit increase in another variable, perceived socio-cultural benefits would cause a 0.7 increase in support for tourism. This is an important finding since the linear combination of constructs in the model significantly explains that half of the variations are in support of tourism. Considering social exchange theory, this study reveals that although in Model 1 (Iran) a significant correlation exists between being religious and perceived socio-cultural impacts of tourism development, they may sacrifice their religious values in exchange for benefits.

From a theoretical point of view, this integrated framework refines the view of the relationship between perceived socio-cultural benefits and costs with support for tourism development in a comparative study by investigating the role of religiosity. In addition, the theoretical framework of this study integrated the social exchange theory with social distance theory in the field of support...
for tourism development. One main implication of this study is the importance of religious issues for respondents in the first model. In other words, policymakers, who seek to encourage support for tourism in earlier stages of development, need to consider socio-cultural values of the host destination. As suggested by Andereck et al. (2005) internal marketing campaigns that explain the social benefits of tourism to the host community may reduce opposition. However, some news such as stripped naked tourists in Penang and Kota Kinabalu peak have caused a fierce reaction of local residents in social media and the results of this study reveal that local residents monitor all threats against their cultural value. Nevertheless, they still strongly support tourism development. Despite this, the continuity of such behaviour from tourists may change locals’ attitude towards tourism development in Malaysia.

This paper introduces perceived socio-cultural costs and benefits together with religiosity as drivers of support for tourism development. The moderating effect of the country has been added to a structural model of well-established aspects of the support for tourism by local people. Therefore, it has been assumed and hypothesised that the effects of perceived socio-cultural costs and benefits together with religiosity on support for tourism are moderated by the country of origin. Consistent with the research hypotheses, religiosity’s effects on perceived sociocultural costs and benefit differ significantly between Iranians and Malaysians. The moderating effect of a country was even stronger than expected since religiosity’s influence on perceived sociocultural costs was found to be statistically significant for Model 1 (Iranian), while such evidence was not found in Model 2 (Malaysians). Furthermore, the influence of the perceived socio-cultural benefit on Support for Tourism was found to be significant, strong, and positive in combined data and both models. This is an important finding while such significant, strong, and positive impact was not found in the relationships between other constructs across the two models.

This study tried to shed light on this field by focusing on the issues of religiosity and by comparing the effect of being from different countries. Because of the rise of ISIL and new Islamic fundamentalists’ attacks towards tourists around the Islamic countries such as Egypt, Islamic religiosity and its effect on residents’ attitude became a popular topic among tourism scholars and practitioners. Zamani Farahani, Musa (2012) suggested that understanding the perception of other community groups and other stakeholders play a central role in the success of future tourism development. Therefore, more cases in Iran and Malaysia, as well as other Muslim destinations, are recommended to be analysed.

References


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Guest Paper


RELIGINIAI INTERESAI IR GYVENTOJŲ POŽIŪRIS Į TURIZMO PLĖTRĄ: LYGINAMASIS TYRIMAS

Sajad Ebrahimi Meimand, Abbas Mardani, Zainab Khalifah, Mehrbakhsh Nilashi, Hairul Nizam Ismail, Marinko Skare

SANTRAUKA


REIKŠMINIAI ŽODŽIAI: bendruomenės dalyvavimas, religiniai interesai, poveikis gyventojams, socialinės atskirties teorija, socialinių mainų teorija.