

Religiosity and halal food quality in shaping customer loyalty: The mediating role of perceived value in Banda Aceh

Nurmaida¹, Ridwan Nurdin², Hendra Halim^{3*}, Meutia Dwi Novita Sari⁴, Syahriyal⁵

^{1 2 3 4 5} Universitas Syiah Kuala, Banda Aceh, Indonesia

*Corresponding Author: hendra.halim@usk.ac.id

Abstract

Competition within the halal food industry in Banda Aceh indicates that customer loyalty cannot be explained by halal compliance alone but is also shaped by food quality and consumers' perceived value. This study aims to examine the effects of religiosity and food quality on customer loyalty and to investigate perceived value as a mediator among Muslim consumers in Banda Aceh. A quantitative *cross-sectional* design was employed with 100 Muslim consumers selected through *purposive non-probability sampling* and analyzed using PLS-SEM with SmartPLS 4.0. The results show that religiosity positively affects customer loyalty ($\beta = 0.318$) and perceived value ($\beta = 0.449$), while food quality positively affects customer loyalty ($\beta = 0.175$) and perceived value ($\beta = 0.534$). Perceived value also positively affects customer loyalty ($\beta = 0.504$). Furthermore, perceived value partially mediates the effects of religiosity ($\beta = 0.226$) and food quality ($\beta = 0.269$) on customer loyalty. These findings highlight the importance of creating perceived value through consistent food quality and alignment with consumers' religious expectations to strengthen loyalty toward halal food products.

Keywords: Religiosity; Halal food quality; Perceived value; Customer loyalty; Halal food.

Abstrak

Persaingan dalam industri makanan halal di Banda Aceh menunjukkan bahwa loyalitas konsumen tidak cukup dijelaskan oleh pemenuhan standar halal, tetapi juga oleh kualitas makanan dan nilai yang dirasakan konsumen. Penelitian ini bertujuan untuk menganalisis pengaruh religiusitas dan kualitas makanan terhadap *customer loyalty* serta menguji *perceived value* sebagai mediator pada konsumen Muslim di Banda Aceh. Penelitian ini menggunakan pendekatan kuantitatif dengan desain *cross-sectional* terhadap 100 konsumen Muslim yang dipilih melalui *purposive non-probability sampling* dan dianalisis menggunakan PLS-SEM dengan SmartPLS 4.0. Hasil penelitian menunjukkan bahwa religiusitas berpengaruh positif terhadap *customer loyalty* ($\beta = 0.318$) dan *perceived value* ($\beta = 0.449$), sedangkan kualitas makanan berpengaruh positif terhadap *customer loyalty* ($\beta = 0.175$) dan *perceived value* ($\beta = 0.534$). *Perceived value* juga berpengaruh positif terhadap *customer loyalty* ($\beta = 0.504$). Selain itu, *perceived value* memediasi secara parsial pengaruh religiusitas ($\beta = 0.226$) dan kualitas makanan ($\beta = 0.269$) terhadap *customer loyalty*. Temuan ini menegaskan pentingnya membangun nilai yang dirasakan melalui kualitas makanan yang konsisten dan kesesuaian dengan ekspektasi religius konsumen untuk memperkuat loyalitas terhadap produk makanan halal.

Kata Kunci: Religiusitas; Kualitas makanan halal; *Perceived value*; Loyalitas konsumen; Makanan halal.

Introduction

The halal food industry has emerged as an important component of the global halal economy, as Muslim consumption continues to shape demand for products that comply with Islamic principles. DinarStandard (2022) reported that Muslim consumer spending across the Islamic economy sectors reached US\$2 trillion in 2021 and was projected to reach US\$2.8 trillion by 2025. This development demonstrates the important position of halal products in the global market. However, this growth has also increased attention to consumers' evaluations of halal products. In the food sector, consumers consider not only halal status but also quality, benefits, and consumption experiences. This perspective is particularly relevant in Aceh because the halal product assurance system has a regional regulatory basis. Azrianda et al. (2021) showed that Qanun Aceh No. 8 of 2016 regulates the halal product assurance system, although its implementation continues to face challenges in the guidance, supervision, and certification of food businesses.

The growth of the halal market does not automatically result in customer loyalty. Consumers may still switch when food quality is inconsistent, the benefits received are perceived as low, or product information raises doubts. Hosseini et al. (2020), based on 272 Muslim consumers in Malaysia, showed that food quality, halal certification attributes, and religious commitment were associated with willingness to pay for halal-certified food. Khan (2022), based on 350 respondents in India, found that religiosity and halal literacy played a role in the intention to purchase halal-branded food. Nurhayati and Hendar (2020) showed that intrinsic religiosity and product knowledge were associated with halal awareness, which subsequently influenced purchase intention. These findings underscore the importance of religious factors and product attributes in consumer decision-making. However, purchase decisions do not explain why consumers maintain their choices after experiencing a product. Loyalty therefore requires attention to post-consumption evaluations.

Post-consumption evaluation becomes important when consumers compare the benefits received with the quality and sacrifices involved. Sumadi (2022), based on 120 Muslim consumers at restaurants in Yogyakarta, found that product and service quality contributed to satisfaction and loyalty, whereas halal certification did not have a direct effect on loyalty. Madun et al. (2022), based on 399 Muslim consumers in Malaysia, showed that satisfaction played an important role in enhancing loyalty toward halal-certified food and beverages. At halal restaurants in South Korea, Shokhsanam and Ahn (2024) found that food quality and cleanliness were associated with satisfaction, which was subsequently related to loyalty. These findings indicate that product attributes are not always directly translated into loyalty. Consumers first evaluate the experience and benefits they obtain. This study therefore uses *perceived*

value to explain the relationship between religiosity and food quality and *customer loyalty*.

Research on halal consumption and loyalty has identified different pathways. Vanany et al. (2020), based on 418 consumers in Surabaya, found that attitudes, *religious self-identity*, and moral obligation were determinants of halal food consumption, but their focus was not on loyalty. Mursid and Wu (2021), based on 520 customers of halal restaurants in Semarang, showed that halal company identity was associated with satisfaction and trust, which were subsequently related to loyalty. Hasibuan et al. (2021), based on 176 Muslim university students, found that religiosity and *maslahah* orientation influenced satisfaction, while satisfaction contributed to loyalty. Wisker (2021) showed that religiosity moderated consumers' responses to misinformation in halal food marketing. These differences indicate that religiosity, quality, experience, and consumer evaluations may shape loyalty through different pathways. However, the relationship between religiosity and food quality and loyalty through *perceived value* still needs to be examined in an integrated manner.

This study aims to analyze the effects of religiosity and food quality on *customer loyalty* and to examine *perceived value* as a mediator among Muslim consumers in Banda Aceh. This focus is important because previous studies have largely examined halal consumption, purchase intention, satisfaction, certification, or loyalty through separate pathways. Syahriyal et al. (2025), based on 300 Muslim customers of restaurants in Banda Aceh, examined *physical evidence*, satisfaction, and *revisit intention* in halal dining experiences but did not link religiosity and food quality to *customer loyalty* through *perceived value*. Putrantino and Haladu (2026) showed that *pleasure* can mediate the relationship between economic benefits and *impulse buying*, whereas Aprillia (2026) showed that perceptions of quality, benefits, price, and experience shape purchase decisions. This study integrates religious factors and product attributes to explain loyalty in the context of halal food in Banda Aceh.

Method

This study employed a quantitative design with a *cross-sectional* approach, in which data were collected during a single research period through a structured questionnaire to examine the hypothesized relationships among religiosity, food quality, *perceived value*, and *customer loyalty* (Sugiyono, 2019). Primary data were obtained from Muslim consumers in Banda Aceh through a questionnaire using a five-point Likert scale, ranging from 1 = strongly disagree to 5 = strongly agree. Data collection was conducted from April to June 2026 through online and offline questionnaire distribution at several culinary centers in Banda Aceh. Secondary data on the population of Banda Aceh were obtained from the Central Statistics Agency (BPS). Of the 160 responses initially collected, 100 were deemed valid after screening based on response completeness and conformity with the study's respondent criteria.

The population of this study comprised Muslim consumers residing in Banda Aceh, with a total population of 251,782 based on BPS data (2025). Respondents were selected using a *purposive non-probability sampling* technique based on four criteria: being at least 17 years old; being Muslim and residing in Banda Aceh; having purchased and consumed ready-to-eat halal food from local restaurants or culinary outlets within the previous two weeks; and being willing to participate in the study. The sample size was set at 100 respondents based on the *10-times rule* in PLS-SEM design, as applied in this study (Hair et al., 2022). Accordingly, the number of respondents analyzed met the sample size specified in the research design.

The study measured four latent constructs, with their indicators adapted from Suhartanto et al. (2020). Religiosity was measured using six indicators covering belief in the Prophet, belief in the Day of Judgment, performance of obligatory prayers, observance of Ramadan fasting, payment of zakat, and avoidance of acts prohibited by religion. Food quality was measured using four indicators: packaging, product variety, taste consistency, and halal certification. *Perceived value* was measured using six indicators related to overall benefits, product superiority, quality, and convenience in consuming the product. Meanwhile, customer loyalty was measured using six indicators covering repeat purchase behavior, product preference, intention to repurchase, resistance to switching providers, and willingness to recommend the product. Data were analyzed using *Partial Least Squares Structural Equation Modeling* (PLS-SEM) with the assistance of SmartPLS 4.0.

The measurement model (*outer model*) was evaluated by assessing convergent validity through *outer loadings* and *average variance extracted* (AVE), discriminant validity through *cross-loadings*, and construct reliability through *Cronbach's alpha* and *composite reliability*. Subsequently, the structural model (*inner model*) was evaluated using the coefficient of determination (R^2), effect size (F^2), and *path coefficients*. The significance of relationships among constructs was tested using the *bootstrapping* procedure at a 5% significance level, with *t-statistic* > 1.96 and *p-value* < 0.05 as the criteria (Hair et al., 2022). The role of *perceived value* as a mediating variable was examined through the significance of the *specific indirect effect* obtained from the same *bootstrapping* procedure.

Results and Discussion

Respondent characteristics and descriptive statistics

This study involved 100 Muslim respondents in Banda Aceh who met the research criteria. In terms of gender, the composition of respondents was relatively balanced, with 51% male and 49% female respondents. Regarding age, the 27–31 and 32–36 age groups each accounted for 21% of the respondents, meaning that these two groups together represented 42% of the total sample. In terms of education, respondents with a bachelor's degree constituted the largest group (48%), followed by diploma graduates (35%) and senior high school graduates (17%). Regarding occupation,

respondents were predominantly self-employed (39%), followed by private-sector employees (26%), civil servants/military personnel/state-owned enterprise employees (23%), and students (12%). Meanwhile, the largest income group had a monthly income ranging from IDR 2,500,001 to 5,000,000, accounting for 38% of the respondents. The complete characteristics of the respondents are presented in Table 1.

Table 1. Respondent characteristics (n = 100)

Characteristic	Category	Frequency	Percentage (%)
Gender	Male	51	51.0
	Female	49	49.0
Age	27-31 / 32-36 years	42	42.0
	37-41 years	17	17.0
	22-26 / 42-46 years	26	26.0
	17-21 / 47-51 years	15	15.0
Education	Bachelor's degree	48	48.0
	Diploma	35	35.0
	Senior high school	17	17.0
Occupation	Self-employed	39	39.0
	Private-sector employee	26	26.0
	Civil servant/military personnel/state-owned enterprise employee	23	23.0
	Student	12	12.0
Monthly income	IDR 2,500,001-5,000,000	38	38.0
	IDR 7,500,001-10,000,000	24	24.0
	IDR 5,000,001-7,500,000	23	23.0
	< IDR 2,500,000	15	15.0

Source: Authors' data, 2026.

As shown in Table 1, the distribution of respondents demonstrates considerable variation in terms of education, occupation, and income, while the gender composition was relatively balanced. The 27-36 age group represented the largest proportion of the sample based on the age grouping used in the study. In terms of education, respondents with bachelor's and diploma-level education together accounted for 83% of the sample. Regarding occupation, self-employed respondents constituted the largest group at 39%, while the most common monthly income range was IDR 2,500,001-5,000,000. These demographic characteristics provide context regarding the consumers who served as the source of the research data. Subsequently, to describe respondents' assessment tendencies toward the constructs examined in the study,

descriptive statistical analysis was conducted for religiosity, food quality, perceived value, and customer loyalty. The results are presented in Table 2.

Table 2. Descriptive statistics of the research variables

Variable	Number of Indicators	Mean	Category
Religiosity (X1)	6	4.17	Good
Food Quality (X2)	4	4.15	Good
Perceived Value (Z)	6	4.15	Good
Customer Loyalty (Y)	6	4.21	Very Good

Source: Authors' analysis, 2026.

Based on Table 2, all constructs obtained relatively high mean scores, ranging from 4.15 to 4.21. Customer loyalty recorded the highest mean score at 4.21 and was categorized as very good. Meanwhile, religiosity obtained a score of 4.17, while food quality and perceived value each obtained a score of 4.15 and were categorized as good. The relatively close scores indicate that all four constructs generally received positive assessments from the respondents. Nevertheless, descriptive statistics only describe the respondents' perception tendencies and cannot be used to determine relationships or effects among variables. Therefore, these descriptive findings provide an initial overview before the measurement model and structural model are evaluated to determine construct validity and relationships among the research variables.

Measurement model evaluation

The measurement model was evaluated to ensure that the indicators adequately represented the research constructs before the structural relationships among the variables were analyzed. Convergent validity was assessed based on the values of *outer loadings* and *average variance extracted* (AVE), with minimum thresholds of 0.70 and 0.50, respectively (Hair et al., 2022). The results showed that all indicators had *outer loadings* ranging from 0.848 to 0.920, while the AVE values for each construct ranged from 0.792 to 0.830. These values indicate that all indicators met the criteria for convergent validity. Thus, each construct had an adequate ability to explain the variance of the indicators used to measure it. The detailed values of *outer loadings*, AVE, *composite reliability*, and Cronbach's alpha for the four constructs are presented in Table 3.

Table 3. Convergent validity and construct reliability

Variable	<i>Outer Range</i>	<i>Loading</i>	AVE	<i>Composite Reliability</i>	Cronbach's Alpha
Religiosity (X1)	0.848–0.907		0.792	0.958	0.948
Food Quality (X2)	0.904–0.920		0.830	0.951	0.932
Perceived Value (Z)	0.873–0.912		0.793	0.958	0.948

Customer Loyalty (Y)	0.875–0.920	0.814	0.963	0.954
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Source: Authors' analysis, 2026.

Based on Table 3, all constructs also demonstrated strong internal consistency. The *composite reliability* values ranged from 0.951 to 0.963, while Cronbach's alpha values ranged from 0.932 to 0.954. All values exceeded the threshold of 0.70 used as the reliability criterion (Hair et al., 2022). The *customer loyalty* construct had the highest *composite reliability* and Cronbach's alpha values, at 0.963 and 0.954, respectively, while *food quality* had the lowest values, at 0.951 and 0.932, respectively, which nevertheless remained well above the established threshold. These results indicate that the indicators for each construct demonstrated strong internal consistency. Accordingly, the measurement instrument provided a reliable basis for analyzing the relationships among constructs in the structural model.

Subsequently, discriminant validity was evaluated based on the *cross-loading* results. The findings showed that each indicator had a higher loading value on the construct it was intended to measure than on the other constructs. This pattern indicates that the indicators had stronger associations with their respective target constructs and showed no indication of predominantly representing other constructs. Thus, based on the *cross-loading* criterion applied in this study, the four constructs could be empirically distinguished. Overall, the measurement model evaluation showed that the constructs of *religiosity*, *food quality*, *perceived value*, and *customer loyalty* met the criteria for convergent validity, discriminant validity based on *cross-loadings*, and internal reliability. Therefore, the measurement model was considered adequate for further structural model evaluation.

Structural model, hypothesis testing, and mediation

The structural model was evaluated to assess the ability of the exogenous constructs to explain the variance in the endogenous constructs and to identify the strength of the relationships among the variables in the research model. The coefficient of determination showed that the model explained 97.1% of the variance in *customer loyalty* and 94.7% of the variance in *perceived value*. Both values indicate a very strong explanatory capability of the model based on the criteria used (Hair et al., 2022). The evaluation of *effect size* (F^2) also showed variations in the strength of the effects across paths. The effect of *perceived value* on *customer loyalty* had the largest F^2 (0.470), followed by the effect of *food quality* on *perceived value* (0.434), *religiosity* on *perceived value* (0.306), *religiosity* on *customer loyalty* (0.218), and *food quality* on *customer loyalty* (0.060). This pattern provides an initial indication that *perceived value* occupies an important position in the structural relationships examined.

Hypothesis testing was conducted using the *bootstrapping* procedure at a 5% significance level. As shown in Table 4, all five direct relationships tested had *p-values* below 0.05 and 95% confidence intervals that did not include zero. *Religiosity* had a

positive effect on *customer loyalty* ($\beta = 0.318$; $p < 0.001$), while *food quality* also had a positive and significant effect on *customer loyalty* ($\beta = 0.175$; $p = 0.022$). Furthermore, *religiosity* had a positive effect on *perceived value* ($\beta = 0.449$; $p < 0.001$), while *food quality* showed a stronger effect on *perceived value* ($\beta = 0.534$; $p < 0.001$). *Perceived value* also had a positive effect on *customer loyalty*, with a coefficient of 0.504 ($p < 0.001$). Thus, all direct-effect hypotheses, H1–H5, were supported by the empirical results.

Table 4. Hypothesis testing results (direct effects)

Path	Coefficient	<i>p</i> -value	95% CI	Decision
Religiosity → Customer Loyalty (H1)	0.318	<0.001	0.176–0.443	Supported
Food Quality → Customer Loyalty (H2)	0.175	0.022	0.033–0.332	Supported
Religiosity → Perceived Value (H3)	0.449	<0.001	0.315–0.593	Supported
Food Quality → Perceived Value (H4)	0.534	<0.001	0.386–0.666	Supported
Perceived Value → Customer Loyalty (H5)	0.504	<0.001	0.353–0.641	Supported

Source: Authors' analysis, 2026.

The results showed that *religiosity* had a positive and significant effect on *customer loyalty* ($\beta = 0.318$; $p < 0.001$). This finding indicates that the stronger the respondents' religious orientation, the greater their tendency to remain loyal to halal food products within the context of this study. In Banda Aceh, Islamic values constitute an important part of the social and consumption environment, meaning that religious considerations may serve as one of the bases for evaluating halal products. This finding is consistent with Hussain et al. (2022) and Daga and Indriakati (2022), who reported an association between religiosity and consumer loyalty toward products with religious dimensions. However, the effect of *religiosity* on *customer loyalty* in this study needs to be understood together with the pathway through *perceived value*, as the subsequent results show that religiosity is also associated with consumers' evaluations of the value obtained from halal products.

Food quality also showed a positive and significant effect on *customer loyalty*, although its coefficient was relatively smaller than that of *religiosity* ($\beta = 0.175$; $p = 0.022$). This finding indicates that food quality remains associated with consumers' tendency to maintain their choice, repurchase, and recommend the product. This result is consistent with Ryu and Han (2021) and Rather and Sharma (2023), who positioned product quality or consumption experience as an important component in shaping consumer behavioral responses. Similar findings were also reported by Alfareza and Sukaatmadja (2024) and Fajriana and Sutrisna (2025), indicating that the contribution of product quality to loyalty may be related to consumers' evaluations of the experience and benefits obtained. In this study, the relatively smaller direct coefficient compared with the paths leading to *perceived value* provides an important basis for understanding the mediation mechanism in the subsequent analysis.

Regarding the relationships leading to *perceived value*, *food quality* showed the largest coefficient in the overall model ($\beta = 0.534$; $p < 0.001$), while *religiosity* also had a positive and significant effect ($\beta = 0.449$; $p < 0.001$). These results indicate that consumers' evaluations of the value of halal food are associated with two dimensions: product characteristics and religious considerations. Food quality can provide functional benefits that form part of consumers' evaluations of product value, while religiosity may strengthen the perception that consuming halal products is consistent with the values they hold. The finding concerning the effect of food quality on *perceived value* is consistent with Kamilah et al. (2024) and Arsyad et al. (2025), while the relationship between religiosity and perceived value is supported by Ali et al. (2022, 2023). This pattern is consistent with the *value trade-off* perspective, in which consumers evaluate the benefits obtained relative to the sacrifices incurred (Gallarza et al., 2017; Rather & Camilleri, 2019).

Furthermore, *perceived value* had a positive and significant effect on *customer loyalty* ($\beta = 0.504$; $p < 0.001$). This coefficient was the largest among the direct paths leading to *customer loyalty*, indicating that consumers' overall evaluation of the benefits and sacrifices they perceive is strongly associated with loyalty. When consumers perceive that a product provides benefits commensurate with the costs, time, and effort involved, their tendency to maintain their choice of that product may increase. In the context of halal food, this evaluation is related not only to product attributes but also to the extent to which the product meets consumers' expectations regarding halal consumption. This finding is consistent with Suhartanto et al. (2022) and Gallarza et al. (2017), who positioned *perceived value* as an important component in shaping consumer loyalty responses. Thus, the direct-effect results indicate that *perceived value* is an important construct in the research model.

In addition to the direct effects, this study examined whether *perceived value* mediates the relationships between *religiosity* and *food quality* and *customer loyalty*. The *specific indirect effect* results in Table 5 show that both indirect paths were significant. The indirect effect of *religiosity* on *customer loyalty* through *perceived value* was 0.226 ($t = 4.993$; $p < 0.001$), while the indirect effect of *food quality* on *customer loyalty* through *perceived value* was 0.269 ($t = 4.705$; $p = 0.001$). Because the direct effects of *religiosity* and *food quality* on *customer loyalty* remained significant when *perceived value* was included in the model, both relationships were categorized as partial mediation. Thus, *perceived value* does not fully replace the direct effects of the two independent variables but constitutes one of the mechanisms linking them to consumer loyalty.

Table 5. Specific indirect effects (mediation testing)

Path	Coefficient	<i>t</i> -statistic	<i>p</i> -value	Decision
Religiosity → Perceived Value → Customer Loyalty (H6)	0.226	4.993	<0.001	Partial mediation

Food Quality → Perceived Value → Customer Loyalty (H7)	0.269	4.705	0.001	Partial mediation
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Source: Authors' analysis, 2026.

The mediation findings provide a more specific explanation of the mechanism underlying consumer loyalty. Regarding the relationship between *religiosity* and *customer loyalty*, the indirect effect through *perceived value* of 0.226 indicates that part of the relationship between religiosity and loyalty occurs through consumers' evaluation of product value. This suggests that religious considerations are related not only to the decision to choose halal products but also to how consumers evaluate the overall benefits of those products. This finding is consistent with Suhartanto et al. (2021) and Halim et al. (2024), who positioned *perceived value* as one of the mechanisms explaining the relationship between religious factors and loyalty in the context of halal consumption. At the same time, the significant direct path indicates that this mechanism is not the only pathway linking *religiosity* to *customer loyalty*.

Regarding the relationship between *food quality* and *customer loyalty*, the indirect effect through *perceived value* reached 0.269, which was greater than the direct effect of *food quality* on *customer loyalty* at 0.175. This pattern indicates that, in the research model, food quality has a stronger relationship with loyalty when it is first associated with consumers' evaluations of the value they obtain. In other words, food quality attributes are evaluated not only based on their product characteristics but also on the extent to which consumers perceive the benefits as commensurate with the sacrifices they make. This finding reinforces the results of Suhartanto et al. (2020, 2022) concerning the importance of *perceived value* in shaping consumer loyalty toward halal food. Overall, the mediation results show that *perceived value* is an important mechanism linking *religiosity* and *food quality* to *customer loyalty*, without eliminating the direct contributions of both variables.

Perceived value as a mediating link between religiosity, halal food quality, and consumer loyalty

Consumer loyalty toward halal food involves a more complex issue than merely the decision to repurchase products perceived as halal. Halalness addresses whether a product is permissible, whereas loyalty concerns why consumers continue to choose a product when alternatives are available. This distinction is important in the context of Banda Aceh because religiosity, food quality, and perceived value do not operate within the same domain. Religiosity provides a normative orientation, food quality provides functional benefits, while perceived value brings the two together through consumers' evaluation of benefits and sacrifices. This pattern indicates that loyalty cannot be adequately explained by the presence of a halal label or religious belief alone. Consumers must arrive at an evaluation that the product is valuable enough to

be chosen again. This is where the relationships among the constructs in this study acquire greater substantive meaning.

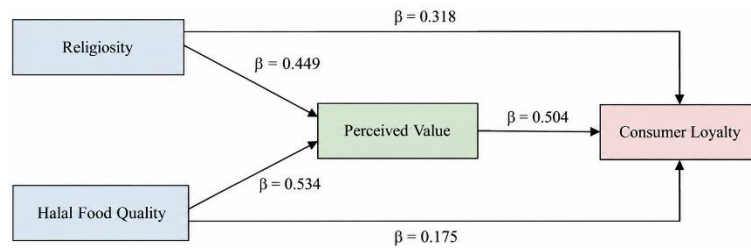


Figure 1. Structural Model of Religiosity, Halal Food Quality, Perceived Value, and Consumer Loyalty

Source: Authors' analysis, 2026.

Figure 1 maps the four main constructs of the study within a coherent structure: Religiosity and Halal Food Quality are factors that are directly associated with Consumer Loyalty while also directing toward Perceived Value as a linking variable. Perceived Value subsequently leads to Consumer Loyalty. This structure produces two important types of pathways for discussion. The first shows the direct relationships of religiosity and halal food quality with loyalty, while the second illustrates how these two variables operate through perceived value. Empirically, the Food Quality → Perceived Value path produced the largest coefficient ($\beta = 0.534$), followed by Perceived Value → Consumer Loyalty ($\beta = 0.504$) and Religiosity → Perceived Value ($\beta = 0.449$). The two direct paths also remained significant, namely Religiosity → Loyalty ($\beta = 0.318$) and Food Quality → Loyalty ($\beta = 0.175$), indicating that the structure involves more than one pathway toward loyalty.

Interestingly, this pattern does not emerge from a theoretical vacuum. Suhartanto et al. (2019) examined 405 online food delivery customers in Bandung and showed that food quality had a direct effect on online loyalty, while perceived value and customer satisfaction provided partial mediation in the relationship between quality and loyalty. This finding provides an important point of comparison for the present study. In the Banda Aceh context, the direct effect of halal food quality on consumer loyalty was significant, but its magnitude was only $\beta = 0.175$; in contrast, the effect of food quality on perceived value reached $\beta = 0.534$, with an indirect effect through perceived value of $\beta = 0.269$. Thus, food quality does not lose its relevance when its direct effect is relatively small. Rather, this is precisely where its importance lies: quality becomes more meaningful when consumers transform their experience of quality into an evaluation of value.

This relationship can be understood more clearly through the customer value perspective proposed by Yrjölä et al. (2019). Using a quantitative survey of 1,533 restaurant consumers and comparing two restaurant contexts, their study linked quality attributes with value perceptions and behavioral intentions. This perspective shifts attention from the question, "How good are the product attributes?" to "What

value do consumers ultimately perceive from those attributes?" This shift is highly relevant to the present study. The coefficient of 0.534 for the Halal Food Quality → Perceived Value path indicates that quality is the primary source of value formation in the Banda Aceh model. However, quality has stronger implications for loyalty when consumers perceive the benefits obtained as commensurate with the sacrifices incurred. Perceived value refers to consumers' evaluation of the benefits received relative to the sacrifices made in obtaining and using a product (Kotler & Keller, 2021). Thus, perceived value is not merely an intervening variable but an evaluative space in which quality acquires economic and experiential meaning for consumers.

Another aspect that needs to be considered is that consumers do not evaluate food solely based on the product served at the table. Zhong and Moon (2020) simultaneously incorporated perceived price, service quality, food quality, and physical environment quality into a model of customer satisfaction, loyalty, and happiness among fast-food consumers in China. This approach demonstrates that restaurant loyalty arises from multidimensional consumption experiences. The findings from Banda Aceh reinforce this logic while placing a different emphasis on it. Food quality does have a direct effect on loyalty ($\beta = 0.175$), but its effect on perceived value is considerably stronger ($\beta = 0.534$). Consumers therefore appear not to stop at evaluating whether food is "tasty" or "high quality." Instead, they combine such quality with considerations of price, convenience, safety, and compatibility with halal consumption before forming a decision to remain loyal.

The issue of value becomes more concrete when placed in the context of Muslim consumers. Rahayu et al. (2020) examined 104 Islamic banking customers using PLS and incorporated Muslim Customer Perceived Value and religiosity into a model of customer satisfaction and loyalty. Their perceived value construct included dimensions such as price, emotional value, and social value. Although the banking context differs from halal food, the underlying idea remains relevant: consumer value is derived not only from functional attributes but also from the emotional and social meanings accompanying consumption. In the present study, the Perceived Value → Consumer Loyalty path produced $\beta = 0.504$, making value evaluation one of the strongest pathways toward loyalty. The difference enriches the interpretation: in halal food consumption, value is not only economic or emotional but also connected to religious beliefs that directly shape how consumers evaluate the benefits of consumption.

This dimension becomes clearer when the model is interpreted through the Theory of Planned Behavior. Asnawi et al. (2020) explicitly integrated the concept of perceived value into the TPB to explain halal product consumption behavior in the contexts of Indonesia and Russia, positioning perceived value as part of the process leading to behavioral outcomes. This framework helps explain why consumers do not

automatically become loyal simply because they hold religious beliefs. Beliefs need to be translated into evaluations that support consumption behavior. In the Banda Aceh study, this process is reflected in the effect of Religiosity $\rightarrow$ Perceived Value of $\beta = 0.449$ and Perceived Value $\rightarrow$ Consumer Loyalty of $\beta = 0.504$. In other words, religiosity provides a value orientation, while perceived value helps translate that orientation into a concrete consumption evaluation. Loyalty then emerges when this evaluation is sufficiently strong to sustain consumers' choice of halal products.

If value serves as the point of evaluation, quality and halalness must provide sufficient grounds for making that evaluation positive. Masudin et al. (2020) demonstrated a similar pattern in a study of 90 respondents concerning consumer loyalty toward halal meat products in a non-Muslim region. They examined halal supplier service quality, halal logistics performance, perceived service value, customer satisfaction, and customer loyalty using SEM; significant relationships were found between supplier service quality and perceived service value, perceived service value and satisfaction, and satisfaction and loyalty. This study is important because it demonstrates that value does not emerge in the abstract; rather, it is formed through the quality of the processes experienced by consumers. In the Banda Aceh study, the mechanism is more straightforward: halal food quality strongly shapes perceived value ($\beta = 0.534$), which subsequently leads to loyalty ($\beta = 0.504$). Therefore, food quality should be understood as an input in value formation rather than merely as a standalone product attribute.

On the religious dimension, Mustikawati et al. (2022) provide an interesting comparison because their findings were not entirely consistent with the present study. Their study of Muslim consumers in the context of halal tourism in Indonesia used SEM to examine religiosity, Muslim Customer Perceived Value, customer satisfaction, and loyalty. Religiosity and customer satisfaction were found to have positive effects on loyalty, whereas Muslim Customer Perceived Value did not show a direct effect on loyalty. This difference indicates that perceived value does not automatically serve as a predictor of loyalty in every halal context. The Banda Aceh study produced a different pattern: perceived value had a strong effect on consumer loyalty ($\beta = 0.504$). The difference in research objects is important. Halal tourism involves broader and more episodic service experiences, whereas halal food represents consumption that is more closely integrated into everyday routines. Therefore, the perceived value of food products may occupy a more direct position in decisions to repurchase and choose the product again.

The findings concerning religiosity also gain more specific support from Alimusa et al. (2023). Using 140 questionnaires from Muslim consumers in Indonesia, their study employed Exploratory Factor Analysis and Confirmatory Factor Analysis and identified three main factors determining halal food purchase decisions: halal awareness, religiosity, and safety and quality of halal food. They also emphasized the

integration of the concept of *halalan-tayyibah*, namely halalness accompanied by product safety and quality. This framework clarifies why the two independent variables in the present study should not be treated as competing factors. Religiosity explains why consumers consider halal consumption important, whereas halal food quality explains why the product is worthy of being chosen in actual consumption experiences. The Banda Aceh findings indicate that these two logics converge through perceived value: religiosity had an effect of $\beta = 0.449$ and food quality had an effect of $\beta = 0.534$ on perceived value.

The relationship between religiosity and loyalty does not necessarily have to operate through perceived value. Akbar et al. (2023) examined 140 cosmetic consumers in Malang using SEM-PLS and found that halal labeling, product knowledge, and religiosity significantly influenced customer loyalty; religiosity also played an indirect role in the relationships between halal labeling and product knowledge and loyalty. These findings support the direct Religiosity $\rightarrow$ Consumer Loyalty pathway in the Banda Aceh study, which produced $\beta = 0.318$. However, the present study adds a layer that extends beyond the direct relationship. The indirect effect of Religiosity $\rightarrow$ Perceived Value $\rightarrow$ Consumer Loyalty reached $\beta = 0.226$, while the direct effect remained significant. Therefore, religiosity can be understood as operating in two directions simultaneously: as a commitment that directly contributes to loyalty and as a basis for evaluation that enhances the value of the product perceived by consumers.

Interestingly, these findings contrast with those of Maulida and Hapsari (2024) among Muslim Generation Z women in Malang City in the context of halal green cosmetics. Their study examined religiosity, halal labeling, eco-labeling, halal green perception, and customer loyalty; the reported results showed that religiosity did not have a direct effect on customer loyalty, whereas considerations related to labeling and product perceptions were more influential. This difference need not be regarded as a contradiction in which one finding must be chosen over the other. Rather, it indicates that the effect of religiosity on loyalty is context-dependent. In the Banda Aceh study, religiosity had a direct effect of $\beta = 0.318$ and an indirect effect through perceived value of $\beta = 0.226$. Halal food consumption may place the religious dimension closer to everyday actions than halal cosmetics, making religious beliefs more readily translated into consumption choices and loyalty.

The digital context provides another important contrast. Suhartanto et al. (2024) analyzed 307 Muslim millennials in the Bandung area and incorporated halal food quality, mobile service quality, perceived value, satisfaction, halal trust, and health risk into a mobile loyalty model. The results showed that mobile service quality was a driver of mobile loyalty, whereas halal food quality did not serve as a direct driver of mobile loyalty, although halal food quality remained important for satisfaction. These findings help explain why the Banda Aceh study produced a different configuration.

In app-based consumption, the point of consumer evaluation shifts toward digital service quality; in the present study, consumers evaluate halal food more directly. Therefore, halal food quality still has a direct effect on loyalty ($\beta = 0.175$), but its largest contribution emerges through perceived value ($\beta = 0.534$). This difference indicates that the consumption medium also shapes the pathway through which quality is translated into loyalty.

A broader comparative perspective is provided by Rombach et al. (2023) in their study of customer loyalty in online food service delivery, drawing evidence from Indonesia, Taiwan, and New Zealand. Their study showed that food quality, e-service quality, satisfaction, perceived value, and trust were important components in explaining loyalty in the context of online food delivery. This cross-national pattern demonstrates that loyalty in the food industry cannot be reduced to a single product attribute. In the Banda Aceh study, this multidimensional pattern converges on the position of perceived value as the primary link. Food quality produced the strongest effect on perceived value ($\beta = 0.534$), while perceived value had a strong effect on loyalty ($\beta = 0.504$). Thus, this study does not merely show that consumers prefer high-quality food. More importantly, it shows that this quality is transformed into an evaluation that the product is worthy of being chosen again, and this evaluative process strengthens loyalty.

Ultimately, the strength of this model lies in the intersection of two different consumption logics. Religiosity brings normative and spiritual considerations, whereas halal food quality brings functional and experiential considerations. Perceived value serves as the point where these two dimensions converge before some of their effects are translated into loyalty. Empirically, this relationship is reflected in Religiosity $\rightarrow$ Perceived Value ($\beta = 0.449$), Halal Food Quality $\rightarrow$ Perceived Value ($\beta = 0.534$), and Perceived Value $\rightarrow$ Consumer Loyalty ($\beta = 0.504$). Both indirect effects were also significant, at $\beta = 0.226$ for religiosity and $\beta = 0.269$ for food quality, while the direct effects remained significant, indicating partial mediation. The implication is that religiosity and food quality are not sufficient merely to be present; both must generate value that is genuinely perceived by consumers. For halal food businesses, loyalty is formed when religious compliance converges with tangible quality and together produces a consumption experience that consumers consider worthwhile repeating.

Conclusion

This study shows that customer loyalty toward halal food in Banda Aceh is not formed solely because consumers possess religiosity or because products fulfill halal requirements, but also through a process of evaluating perceived value. Directly, religiosity had a positive effect on customer loyalty ($\beta = 0.318$; $p < 0.001$), as did halal food quality ($\beta = 0.175$; $p = 0.022$) and perceived value ($\beta = 0.504$; $p < 0.001$). At the same time, religiosity ($\beta = 0.449$; $p < 0.001$) and halal food quality ($\beta = 0.534$; $p < 0.001$)

increased perceived value. This mechanism explains why perceived value constitutes an important component in the formation of loyalty: consumers evaluate not only whether food is halal but also how product quality is translated into benefits and value that they perceive. This is reflected in the indirect effect of religiosity through perceived value ($\beta = 0.226$) and that of halal food quality ($\beta = 0.269$), both of which indicated partial mediation. Thus, loyalty is formed through two pathways operating simultaneously: the direct effects of religiosity and food quality and the indirect effects through consumers' value evaluations.

The contribution of this study lies in explaining the position of perceived value as a link between religiosity, halal food quality, and customer loyalty among Muslim consumers in Banda Aceh. This model extends the understanding that loyalty toward halal products cannot be sufficiently explained by the presence of halal attributes alone but needs to be examined in terms of how these attributes generate value perceived by consumers. Nevertheless, this study has several limitations, including the relatively small sample size of 100 respondents, the use of purposive non-probability sampling, the research location being limited to Banda Aceh, and the cross-sectional design, which limits generalizability and broader causal inference. Therefore, future research could involve larger and more diverse samples across several regions or cities with different Muslim consumer characteristics and employ longitudinal designs to examine changes in loyalty over time. The model could also be extended by incorporating other factors, such as satisfaction, trust, perceived price, or service quality, to provide a more comprehensive understanding of the mechanisms underlying loyalty formation in halal food consumption.

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