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Economic Perceptions, Cultural Values, and Supporting Infrastructure as Determinants of Muslim-Friendly Tourism Acceptance: The Moderating Role of Community Resistance in North Toraja

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Abstract
This study aims to examine the influence of economic perception, cultural values, and supporting infrastructure on the acceptance of Muslim-Friendly Tourism, with community resistance serving as a moderating variable in North Toraja Regency. Using a quantitative approach with Partial Least Squares–Structural Equation Modeling (PLS-SEM), the research analyzes questionnaire data from local respondents. The results show that economic perception (T = 2.105; p = 0.029), cultural values (T = 2.086; p = 0.037), and supporting infrastructure (T = 3.780; p = 0.000) significantly affect tourism acceptance. Community resistance moderates these relationships by weakening the effects of economic perception (T = 2.288; p = 0.004) and cultural values (T = 2.671; p = 0.015), while strengthening the positive influence of supporting infrastructure (T = 2.027; p = 0.005). Overall, the findings highlight that acceptance of Muslim-Friendly Tourism in non-Muslim regions is shaped not only by economic benefits, cultural norms, and facility availability, but also by the ability to manage community resistance so that tourism initiatives remain aligned with local identity and cultural values.

INTRODUCTION

Muslim-Friendly Tourism (MFT) has emerged as one of the fastest-growing segments of the global tourism industry, driven by demographic expansion of Muslim travelers and increasing demand for facilities aligned with Islamic principles. Global reports highlight that Muslim travel expenditure continues to rise significantly, positioning MFT as a strategic engine for tourism growth worldwide (Crescent Rating & Mastercard, 2023). In Indonesia, the government has prioritized MFT development as part of its national tourism strategy, recognizing the country's potential as a leading Muslim-friendly destination in Asia (Kemenparekraf, 2023).

Despite strong national encouragement, the implementation of Muslim-Friendly Tourism in culturally complex, non-Muslim regions presents unique challenges. North Toraja represents one such region, characterized by deeply rooted indigenous customs, ancestral traditions, and a predominantly Christian population. The introduction of MFT in these settings often triggers contestation because the concept is frequently misinterpreted as an attempt to impose religious norms rather than a market-driven service adjustment for Muslim visitors (Rezvani, Zivyar, & Ghasemi 2021). Misunderstanding of this nature can escalate into community resistance, which subsequently affects the acceptance of tourism innovations.

Cultural identity plays a crucial role in shaping community responses toward tourism development. In North Toraja, traditions such as Rambu Solo' and Rambu Tuka' are deeply intertwined with social structure and collective identity. When communities perceive that tourism initiatives particularly those labeled "Muslim-Friendly" threaten cultural continuity, resistance

becomes more likely (Oktadiana, Pearce, & Chon 2016). The strength of local cultural values therefore becomes a significant determinant of how new tourism concepts are evaluated, negotiated, and ultimately accepted.

Alongside cultural considerations, economic perceptions also influence public acceptance of Muslim-Friendly Tourism. Communities are more inclined to support tourism innovations when they believe that such initiatives will increase employment, stimulate local business opportunities, and strengthen regional income streams. Empirical studies demonstrate that perceived economic benefits consistently enhance community support for tourism-related projects (Rahman, Zailani, & Musa 2018). Conversely, when economic gains are viewed as unequal or uncertain, skepticism and resistance tend to intensify.

Another critical factor determining acceptance is the readiness of supporting infrastructure. Muslim-Friendly Tourism requires the availability of facilities such as halal food services, prayer spaces, clear tourist information, and hospitality services that accommodate Muslim needs. Destinations that lack adequate infrastructure often struggle to attract and retain Muslim travelers, thereby reducing the perceived value of adopting MFT initiatives (Battour, Mohamad, & Ismail 2018). Infrastructure readiness thus becomes a central element in evaluating the feasibility and sustainability of Muslim-friendly tourism development.

The interplay among economic perception, cultural values, infrastructure readiness, and community resistance creates a complex social environment for MFT implementation. Community resistance, in particular, functions as a moderating force that can weaken or strengthen the influence of these factors. This dynamic highlights the necessity of understanding resistance not merely as an obstacle but as a reflection of community identity, values, and concerns (Din, Abdullah, & Johan 2020). Therefore, examining these variables within the context of North Toraja is essential to develop an inclusive, culturally grounded approach to Muslim-Friendly Tourism that respects local identity while enhancing tourism competitiveness.

METHODS

1. Type of Research

This study employs a quantitative research design using the Partial Least Squares–Structural Equation Modeling (PLS-SEM) approach to examine the relationships among economic perception, cultural values, supporting infrastructure, community resistance, and the acceptance of Muslim-Friendly Tourism. The research relies on primary data collected through structured questionnaires distributed to residents of North Toraja, supported by secondary data from government reports, tourism statistics, and previous scholarly studies. The quantitative analysis follows the PLS-SEM procedure, which includes measurement model assessment, structural model evaluation, and hypothesis testing to determine the strength and significance of each relationship among variables (Hair et al. 2021).

2. Research Variables

The assessment of Muslim-Friendly Tourism acceptance in North Toraja is measured using five main variables: economic perception, cultural values, supporting infrastructure, community resistance, and tourism acceptance. Each variable consists of several technical indicators that reflect respondents' perceptions and experiences related to tourism implementation in the region. These indicators were developed based on theoretical constructs and previous

empirical studies focusing on socio-cultural dynamics, tourism development, and community readiness for halal-based tourism innovations (Battour & Ismail 2016; Rahman et al. 2018).

Table.1 Technical Indicators for Economic Perception Variables

Variable	Indicator
Economic Perception	Perceived Economic Benefits For Local Communities
	Opportunities For Employment And Entrepreneurship
	Contribution Of Tourism To Regional Income (Pad)
	Improvement Of Household Economic Conditions
	Sustainability Of Tourism-Based Economic Growth

SOURCE: adapted from tourism economic impact framework (2020)

Table .2 Technical Indicators for Cultural Values Variables

Variable	Indicator
Cultural Values	Compatibility of MFT with local customs and traditions
	Perceived impact of MFT on cultural identity
	Preservation of Toraja indigenous rituals (*Aluk Todolo*)
	Community openness to cultural adaptation in tourism
	Perception of cultural harmony between tourists and locals

SOURCE: Adapted from Cultural Sustainability Indicators (UNESCO, 2019)

Table. 3 Technical Indicators for Supporting Infrastructure Variables

Variable	Indikator
Supporting Infrastructure	Availability of halal food options
	Accessibility of prayer facilities
	Cleanliness and safety standards of tourism facilities
	Availability of transportation and information services
	Readiness of tourism operators to serve Muslim tourists

SOURCE: Muslim-Friendly Tourism Guidelines (GMTI, 2022)

Table. 4 Technical Indicators for Community Resistance (Moderating Variable)

Variable	Indikator

Community Resistance	Rejection of tourism initiatives perceived as external imposition Concerns over disruption of local values and traditions Distrust toward government or tourism stakeholders Negative perceptions regarding cultural changes Community preference for preserving traditional practices

SOURCE: Community Resistance Theory (Scott, 1985)

Table. 5 Technical Indicators for Muslim-Friendly Tourism Acceptance Variables

Variable	Indikator
Tourism Acceptance	Willingness to support MFT programs Perception of MFT benefits for community welfare Readiness to participate in tourism activities Acceptance of facility adjustments for Muslim visitors Belief that MFT can coexist with local cultural identity

SOURCE: Tourism Acceptance Model (2021)

3. Data Analysis Techniques

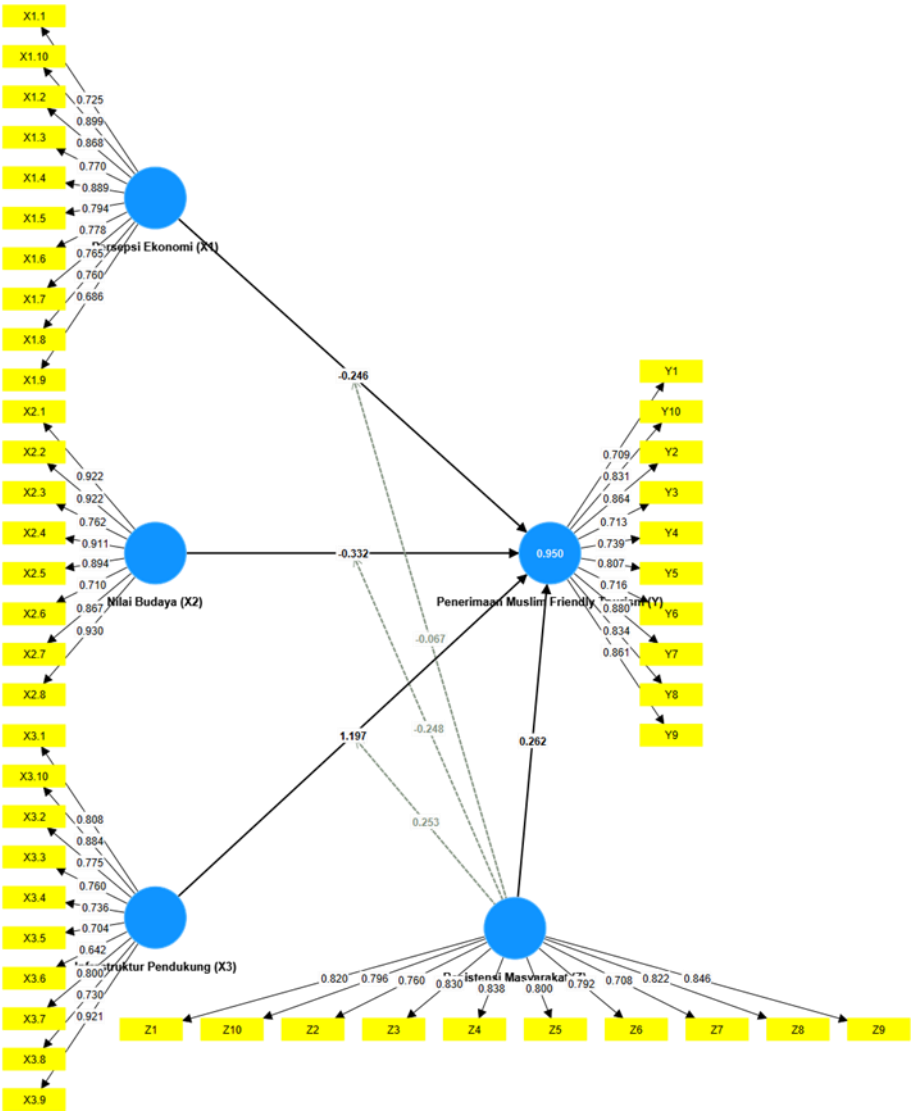
Data analysis in this study was conducted using the Partial Least Squares–Structural Equation Modeling (PLS-SEM) technique to examine the structural relationships among economic perception, cultural values, supporting infrastructure, community resistance, and the acceptance of Muslim-Friendly Tourism. The analysis followed a two-stage procedure consisting of measurement model evaluation and structural model assessment. The measurement model was tested through reliability and validity checks, including Cronbach's Alpha, composite reliability, and Average Variance Extracted (AVE), to ensure that all indicators met the required statistical thresholds. The structural model was examined through path coefficients, t-statistics, and p-values obtained via bootstrapping to determine the significance of each hypothesized relationship. Moderating effects were evaluated by generating interaction terms between community resistance and the independent variables, followed by assessing their influence on the dependent variable. All analyses were performed using SmartPLS software to ensure accurate estimation and robust interpretation of the research findings.

RESULTS AND DISCUSSION

The analysis of the research variables was conducted using Partial Least Squares–Structural Equation Modeling (PLS-SEM). The results include respondent characteristics, evaluation of the measurement model, structural model findings, hypothesis testing, and the moderating effects of community resistance on the relationships among the research variables. The following tables summarize the complete statistical results obtained in this study.

1. Outer Model Analysis

a. Convergent Validity



. **Figure 1 Results of the Convergent Validity Test**

The results of the outer loading test indicate that all indicators of the research variables have values above 0.70 and are therefore declared valid and reliable. Accordingly, all constructs economic perception, cultural values, supporting infrastructure, community resistance, and acceptance of Muslim Friendly Tourism along with their moderating effects, are appropriate for further analysis in the research model. The results of the Average Variance Extracted (AVE) test in this study are presented as follows:

Table 1 Average Variance Extracted (AVE) Values (AVE)

Variable	*Average Variance Extracted* (AVE)
Economic Perception (X1)	0,634
Cultural Values (X2)	0,754
Supporting Infrastructure (X3)	0,608
Acceptance of Muslim Friendly Tourism(Y)	0,637

Source: Data processed using SEM PLS 4, 2025

The Average Variance Extracted (AVE) values for all research variables are above 0.50, namely Economic Perception (0.634), Cultural Values (0.754), Supporting Infrastructure (0.608), and Acceptance of Muslim Friendly Tourism (0.637). This indicates that each construct demonstrates good convergent validity, as it is able to explain more than 50% of the variance of its indicators. Therefore, all variables are suitable for use in the structural model analysis.

b. Discriminant Validity Test

Table 2 Fornell–Larcker Criterion Values

	Supporting Infrastructure (X3)	Cultural Values (X2)	Acceptance of Muslim Friendly Tourism (Y)	Economic Perception (X1)	Community Resistance (Z)
Supporting Infrastructure (X3)	**0,780**				
Cultural Values (X2)	0,722	**0,868**			
Acceptance of Muslim Friendly Tourism (Y)	0,762	0,773	**0,798**		
Economic Perception (X1)	0,774	0,820	0,728	**0,796**	
Community Resistance (Z)	0,725	0,763	0,733	0,711	**0,802**

Source: Data processed using SEM PLS 4, 2025

The results of the Fornell–Larcker Criterion test show that the square root of the AVE for each construct is greater than the correlations with other constructs, namely Supporting Infrastructure (0.780), Cultural Values (0.868), Acceptance of Muslim Friendly Tourism (0.798), Economic Perception (0.796), and Community Resistance (0.802). Therefore, all variables in this study meet the criteria for discriminant validity, indicating that each construct can be clearly distinguished from the others and is suitable for use in the structural model analysis.

c. Construct Reliability Test

Table 3 Cronbach's Alpha and Composite Reliability (CR) Values

Variabel	Cronbach's Alpha	Composite Reliability (rho_a)	Composite Reliability (rho_c)
Economic Perception (X1)	0,935	0,938	0,945
Cultural Values (X2)	0,952	0,956	0,960
Supporting Infrastructure (X3)	0,927	0,932	0,939

Variabel	Cronbach's Alpha	Composite Reliability (rho_a)	Composite Reliability (rho_c)
Acceptance of Muslim Friendly Tourism (Y)	0,936	0,940	0,946
Community Resistance (Z)	0,938	0,939	0,947

Source: Data processed using SEM PLS 4, 2025

The results of the reliability test indicate that all research variables have Cronbach's Alpha and Composite Reliability values above 0.70, namely Economic Perception (0.935; 0.945), Cultural Values (0.952; 0.960), Supporting Infrastructure (0.927; 0.939), Acceptance of Muslim Friendly Tourism (0.936; 0.946), and Community Resistance (0.938; 0.947). Therefore, all constructs are declared reliable and consistent in measuring their respective indicators and are suitable for use in the structural model analysis.

2. Inner Model

a. Inner VIF Value Test

Table 4 Inner VIF Value Test Results

Variable Items	VIF
X1.1	2,408
X1.10	4,670
X1.2	4,649
X1.3	3,414
X1.4	3,939
X1.5	3,488
X1.6	3,444
X1.7	2,403
X1.8	2,922
X1.9	4,806
X2.1	3,346
X2.2	3,864
X2.3	3,039
X2.4	2,210
X2.5	3,632
X2.6	1,406
X2.7	1,367
X2.8	1,602
X3.1	4,251
X3.10	2,271
X3.2	3,106
X3.3	2,403
X3.4	2,789
X3.5	2,221
X3.6	1,592
X3.7	2,410
X3.8	2,324
X3.9	1,081

Y1	2,298
Y10	1,441
Y2	1,036
Y3	1,997
Y4	2,097
Y5	2,822
Y6	2,670
Y7	3,682
Y8	1,652
Y9	1,381
Z1	1,356
Z10	1,596
Z2	4,112
Z3	1,124
Z4	1,233
Z5	1,428
Z6	1,257
Z7	4,006
Z8	2,211
Z9	2,125

Source: Data processed using SEM PLS 4, 2025

The results of the inner VIF test show that all indicators have VIF values below 5. Therefore, it can be concluded that there are no multicollinearity issues among the variables in the model. Accordingly, each construct in this study is considered free from excessive high correlations and is suitable for further analysis in the structural model.

b. R-square (R^2)

Table 5 R-square (R^2) Values

	R-square	R-square adjusted
Acceptance of Muslim Friendly Tourism (Y)	0,950	0,946

Source: Data processed using SEM PLS 4, 2025

The R-square value of 0.950 with an adjusted R-square of 0.946 indicates that the independent variables in this study are able to explain 95% of the variation in the Acceptance of Muslim Friendly Tourism (Y), while the remaining 5% is explained by other factors outside the research model.

c. F-square (f^2)

Table 6 F-square (F^2) Values

Hubungan Antar Variabel	f-square
Supporting Infrastructure (X3) → Acceptance of Muslim Friendly Tourism (Y)	0,626
Cultural Values (X2) → Acceptance of Muslim Friendly Tourism (Y)	0,094
Economic Perception (X1) → Acceptance of Muslim Friendly Tourism (Y)	0,032
Community Resistance (Z) → Acceptance of Muslim Friendly Tourism (Y)	0,179
Community Resistance (Z) × Supporting Infrastructure (X3) → Acceptance of Muslim Friendly Tourism (Y)	0,046
Community Resistance (Z) × Economic Perception (X1) → Acceptance of Muslim Friendly Tourism (Y)	0,003
Community Resistance (Z) × Cultural Values (X2) → Acceptance of Muslim Friendly Tourism (Y)	0,074

Source: Data processed using SEM PLS 4, 2025

Based on the f-square test results, the largest effect on the Acceptance of Muslim Friendly Tourism is shown by the Supporting Infrastructure variable (0.626), which falls into the large effect category. This is followed by Community Resistance (0.179) with a medium effect, Cultural Values (0.094) with a small–to–medium effect, and the interaction between Community Resistance and Cultural Values (0.074) with a small effect. Meanwhile, the interaction between Supporting Infrastructure and Community Resistance (0.046) and Economic Perception (0.032) are classified as having small effects.

3. Hypothesis Testing

a. Direct Effects

Table 7 Results of the Direct Effects Hypothesis Test

Variables	Original Sample (O)	Sample Mean (M)	STDEV	T Statistics (|O/STDEV|)	P Values
Economic Perception (X1) → Acceptance of Muslim Friendly Tourism (Y)	-0,246	-0,255	0,223	2,105	0,029
Cultural Values (X2) → Acceptance of Muslim Friendly Tourism (Y)	-0,332	-0,361	0,159	2,086	0,037
Supporting Infrastructure (X3) → Acceptance of Muslim Friendly Tourism (Y)	1,197	1,246	0,317	3,780	0,000
Community Resistance (Z) → Acceptance of Muslim Friendly Tourism (Y)	0,262	0,243	0,133	1,965	0,049

Source: Data processed using SEM PLS 4, 2025

a) Effect of Economic Perception on the Acceptance of Muslim Friendly Tourism

The analysis results indicate that Economic Perception (X1) has a significant effect on the Acceptance of Muslim Friendly Tourism (Y), with a T-statistic value of 2.105 and a p-value of 0.029 (< 0.05). This means that the more positive the community's economic perception, the greater the acceptance of the development of Muslim Friendly Tourism in North Toraja.

b) Effect of Cultural Values on the Acceptance of Muslim Friendly Tourism

Cultural Values (X2) have a significant effect on the Acceptance of Muslim Friendly Tourism (Y), with a T-statistic value of 2.086 and a p-value of 0.037 (< 0.05). These results indicate that despite cultural differences, local values continue to influence the level of community acceptance of the Muslim-friendly tourism concept.

c) Effect of Supporting Infrastructure on the Acceptance of Muslim Friendly Tourism

Supporting Infrastructure (X3) is proven to have a significant effect on the Acceptance of Muslim Friendly Tourism (Y), with the highest T-statistic value of 3.780 and a p-value of 0.000 (< 0.05). This indicates that the availability of adequate facilities and infrastructure is the main factor driving community acceptance of Muslim Friendly Tourism.

d) Effect of Community Resistance on the Acceptance of Muslim Friendly Tourism

Community Resistance (Z) also has a significant effect on the Acceptance of Muslim Friendly Tourism (Y), with a T-statistic value of 1.965 and a p-value of 0.049 (< 0.05). This implies that the level of community resistance plays a role in determining the extent to which Muslim Friendly Tourism can be accepted in North Toraja.

b. Pengaruh Tidak Langsung

Table 8 Results of the Indirect Effects Hypothesis Test

Variables	Original Sample (O)	Sample Mean (M)	STDEV	T Statistics (|O/STDEV|)	P Values
Z × Economic Perception (X1) → Acceptance of Muslim Friendly Tourism (Y)	-0,067	-0,066	0,234	2,288	0,004
Z × Cultural Values (X2) → Acceptance of Muslim Friendly Tourism (Y)	-0,248	-0,265	0,148	2,671	0,015
Z × Supporting Infrastructure (X3) → Acceptance of Muslim Friendly Tourism (Y)	0,253	0,267	0,247	2,027	0,005

Source: Data processed using SEM PLS 4, 2025

a) The Moderating Role of Community Resistance in the Relationship between Economic Perception and the Acceptance of Muslim Friendly Tourism

The interaction between Community Resistance (Z) and Economic Perception (X1) shows a significant effect on the Acceptance of Muslim Friendly Tourism (Y), as indicated by a T-statistic value of 2.288 and a p-value of 0.004 (< 0.05). The interaction coefficient (O = –0.067) indicates that community resistance weakens the relationship between economic perception and the acceptance of Muslim Friendly Tourism. This means that even when community economic perceptions toward the development of Muslim Friendly Tourism become more positive, a high level of community resistance reduces the strength of this effect on acceptance. Thus, community

resistance functions as a negative moderator that weakens the influence of economic perception on the level of acceptance of Muslim Friendly Tourism.

b) The Moderating Role of Community Resistance in the Relationship between Cultural Values and the Acceptance of Muslim Friendly Tourism

The interaction between Community Resistance (Z) and Cultural Values (X2) has a significant effect on the Acceptance of Muslim Friendly Tourism (Y), with a T-statistic value of 2.671 and a p-value of 0.015 (< 0.05). This indicates that community resistance plays a role in determining how local cultural values interact with acceptance of Muslim Friendly Tourism.

c) The Moderating Role of Community Resistance in the Relationship between Supporting Infrastructure and the Acceptance of Muslim Friendly Tourism

The interaction between Community Resistance (Z) and Supporting Infrastructure (X3) has a significant effect on the Acceptance of Muslim Friendly Tourism (Y), with a T-statistic value of 2.027 and a p-value of 0.005 (< 0.05). This means that community resistance can influence the strength of the relationship between infrastructure and the acceptance of Muslim Friendly Tourism.

Discussion

1. The Influence of Economic Perception on the Acceptance of Muslim-Friendly Tourism in North Toraja

Economic perception in the context of halal tourism refers to the community's view of the potential financial impact, employment opportunities, and livelihood improvements generated by tourism activities based on Islamic values. In North Toraja, this becomes particularly important given the region's economic structure, which remains dependent on the primary sector. According to Devi & Firmansyah, communities are more likely to accept new tourism initiatives when they believe that such activities can enhance local economic well-being by creating jobs and increasing household income.The analysis shows that Economic Perception (X1) has a significant effect on the Acceptance of Muslim-Friendly Tourism (Y), with a T-statistic of 2.105 and a p-value of 0.029 (<0.05). This indicates that the more positive the community's economic perception is, the greater their acceptance of Muslim-Friendly Tourism development in North Toraja will be.

Theoretically, this finding aligns with Social Exchange Theory, which states that individuals or groups are more inclined to support a policy when they perceive that the benefits outweigh the potential costs. Economic perception can also be explained through the Theory of Planned Behavior, which positions belief in benefits as a determinant of positive attitudes. The belief that halal tourism generates economic gains strengthens the community's intention to support such initiatives. These theories reinforce the evidence that economic perception plays a critical role in shaping community acceptance.

2. The Influence of Cultural Values on the Acceptance of Muslim-Friendly Tourism in North Toraja

Cultural values serve as a normative foundation within society, encompassing beliefs, customs, and social practices passed down through generations. In North Toraja, traditional values such as Aluk Todolo shape the community's perception of new practices, including halal tourism. Studies by Vargas-Sanchez and Hariani indicate that tourism acceptance is strongly influenced by the alignment between local cultural values and the values introduced by tourists or by the tourism concept itself. Misalignment between these values can lead to resistance or social tension.The analysis shows that Cultural Values (X2) significantly influence the Acceptance of Muslim-Friendly Tourism (Y), with a T-statistic of 2.086 and a p-value of 0.037 (<0.05). This finding demonstrates

that despite cultural differences, local values play an important role in shaping the level of community acceptance toward Muslim-friendly tourism initiatives.

Theoretically, this finding corresponds with the Value-Belief-Norm Theory, which posits that cultural values form the basis of beliefs and norms that ultimately influence attitudes and behaviors. If halal tourism is communicated as being consistent with communal values, respect for ancestors, and Toraja's customary traditions, the community is more likely to accept it. Furthermore, the Cultural Values Theory also emphasizes that cultural identity functions as a filter in evaluating innovations. Acceptance becomes more likely when new concepts can be harmonized with existing traditions and do not threaten the community's cultural continuity.

3. The Influence of Supporting Infrastructure on the Acceptance of Muslim-Friendly Tourism in North Toraja

Supporting infrastructure in halal tourism refers to the availability and quality of both physical and non-physical facilities that accommodate the needs of Muslim travelers, such as prayer spaces, halal-certified restaurants, and sharia-compliant accommodation. Without adequate infrastructure, the potential for halal tourism cannot be realized optimally. According to Ismanto & Devy, infrastructure readiness includes transportation access, cleanliness, and Muslim-friendly service quality. In cities such as Pekalongan, the perceived readiness of infrastructure has become a key determinant in successful halal tourism destination branding.The analysis demonstrates that Supporting Infrastructure (X3) has a significant effect on the Acceptance of Muslim-Friendly Tourism (Y), reflected by the highest T-statistic of 3.780 and a p-value of 0.000 (<0.05). This finding indicates that the availability of sufficient facilities and infrastructure is the primary factor driving community acceptance of Muslim-friendly tourism initiatives.

Theoretically, this result can be explained through Rogers' Diffusion of Innovations Theory, which highlights trialability and observability as crucial aspects influencing innovation adoption. Infrastructure that is visible, functional, and readily accessible to both residents and tourists facilitates the adoption process by demonstrating clear, tangible benefits. Additionally, Social Exchange Theory posits that communities are more likely to support new tourism initiatives when they experience direct economic or social benefits from provided facilities. With the presence of Muslim-friendly infrastructure, these benefits become more evident and accessible, thereby reducing community resistance and enhancing acceptance.

4. The Influence of Economic Perception on the Acceptance of Muslim-Friendly Tourism with Community Resistance as a Moderating Variable in North Toraja

Economic perception plays a critical role in shaping community attitudes toward halal-based tourism development. A strong understanding of the economic benefits such as income enhancement, new business opportunities, and halal-driven local economic growth tends to increase community acceptance of Muslim-Friendly Tourism. However, acceptance does not always occur automatically, as community resistance frequently emerges in response to concerns about cultural change and the potential threat to traditional values. This resistance represents a psychosocial reaction to social and cultural shifts that are often associated with the introduction of "halal" concepts. When such resistance can be reduced, the community becomes more capable of evaluating halal tourism through a functional lens, particularly in terms of its economic advantages.

The interaction between Community Resistance (Z) and Economic Perception (X1) has a significant effect on the Acceptance of Muslim-Friendly Tourism (Y), as indicated by a T-statistic of 2.288 and a p-value of 0.004 (<0.05). The negative interaction coefficient demonstrates that

community resistance weakens the relationship between economic perception and acceptance. This means that even when the community holds a positive economic perception, high levels of resistance diminish the strength of this influence on the acceptance of Muslim-Friendly Tourism. Theoretically, this finding aligns with Social Exchange Theory, which emphasizes that community support depends on the perceived balance between benefits and costs: while positive economic perception generates perceived benefits, community resistance increases perceived "social costs," thereby reducing the overall effect. In addition, the Theory of Planned Behavior explains that attitudes and intentions are influenced not only by beliefs about benefits but also by subjective norms and perceived social barriers. Community resistance reflects these normative pressures and social constraints, thus moderating the relationship between economic perception and halal tourism acceptance in a negative manner.

5. The Influence of Cultural Values on the Acceptance of Muslim-Friendly Tourism with Community Resistance as a Moderating Variable in North Toraja

Cultural values play a crucial role in shaping community perceptions and attitudes toward infrastructure development, particularly within the context of halal tourism. Based on Rogers' Diffusion of Innovations Theory, the successful adoption of an innovation such as Muslim-Friendly Tourism is strongly influenced by the degree of compatibility between local cultural values and the elements introduced by the innovation, including supporting infrastructure. When local cultural values encourage openness to change and improvements in public facilities, communities are more likely to accept infrastructure that supports halal services, such as prayer spaces, halal restaurants, and sharia-compliant accommodations. In regions like North Toraja, where cultural traditions are deeply embedded, the perceived harmony between cultural identity and halal tourism elements becomes a key factor in determining acceptance.

The interaction between Community Resistance (Z) and Cultural Values (X2) significantly affects the Acceptance of Muslim-Friendly Tourism (Y), as indicated by a T-statistic of 2.671 and a p-value of 0.015 (<0.05). This result demonstrates that community resistance shapes how cultural values influence tourism acceptance. Theoretically, this finding aligns with Cultural Values Theory, which states that cultural values function as a primary filter through which communities evaluate social innovations. However, this filter does not act independently; it is influenced by social conditions, including levels of resistance. Social Exchange Theory also supports this interpretation, suggesting that communities evaluate not only economic benefits but also "social costs," such as the risk of cultural identity erosion. When resistance is reduced through participatory communication and culturally sensitive approaches, cultural values are more likely to align with and support the acceptance of Muslim-Friendly Tourism.

6. The Influence of Supporting Infrastructure on the Acceptance of Muslim-Friendly Tourism with Community Resistance as a Moderating Variable in North Toraja

Supporting infrastructure plays a critical role in shaping community attitudes toward social innovations such as Muslim-Friendly Tourism. In North Toraja, community resistance often arises due to misunderstandings surrounding the concept of halal tourism and the limited availability of religious facilities, which in turn has the potential to moderate the relationship between infrastructure and acceptance. This resistance reflects a cultural defense mechanism against social changes perceived as threats to communal harmony or the region's unique identity. When resistance can be reduced through participatory and educational approaches, communities become more open to assessing Muslim-friendly tourism based on its functional aspects, including economic benefits and infrastructure readiness. Economic perception, in this case, represents how

the community evaluates the potential of halal tourism to improve welfare, create employment, and strengthen local sharia-based economic activities.

The interaction between Community Resistance (Z) and Supporting Infrastructure (X3) significantly affects the Acceptance of Muslim-Friendly Tourism (Y), as indicated by a T-statistic of 2.027 and a p-value of 0.005 (<0.05). This finding suggests that resistance influences the strength of the relationship between infrastructure and acceptance. Theoretically, this result aligns with the Diffusion of Innovations Theory, which emphasizes that the successful adoption of an innovation depends on the broader social and environmental conditions. Although visible Muslim-friendly infrastructure such as prayer rooms, halal-certified restaurants, and sharia-compliant accommodations can accelerate acceptance, community resistance may limit the effectiveness of these innovations. Social Exchange Theory further explains that community support emerges when the perceived benefits outweigh the perceived social costs. Resistance increases these social costs, meaning that even when adequate infrastructure is available, acceptance may not reach its full potential unless cultural concerns are addressed.

7. The Influence of Community Resistance on the Acceptance of Muslim-Friendly Tourism in North Toraja

Community resistance refers to a form of opposition or refusal expressed by a group of residents toward policies, programs, or actions perceived as harmful, unjust, or threatening to their interests. This phenomenon frequently arises in contexts involving development initiatives, social change, or government policies that lack adequate community participation. According to Scott, community resistance emerges as a response to perceived injustice, marginalization, or domination by more powerful actors, such as the government or corporate institutions. Acceptance of halal tourism, therefore, becomes the outcome of a series of evaluations both individual and collective concerning the values, benefits, and potential impacts of sharia-based tourism practices. This dynamic is particularly critical in regions such as North Toraja, where strong local wisdom and religious heterogeneity shape the community's sensitivity toward tourism innovations.

Community Resistance (Z) is found to significantly influence the Acceptance of Muslim-Friendly Tourism (Y), with a T-statistic of 1.965 and a p-value of 0.049 (<0.05). This result indicates that the level of resistance within the community plays a substantial role in determining the extent to which Muslim-Friendly Tourism can be accepted in North Toraja. High resistance tends to reduce openness toward halal tourism initiatives, while lower resistance increases the likelihood of acceptance. These findings emphasize that reducing community resistance—through participatory approaches, transparent communication, and cultural negotiation—is essential for facilitating broader acceptance of Muslim-Friendly Tourism in culturally sensitive and diverse regions.

CONCLUSION

1. Economic Perception (X1) has a positive effect on the Acceptance of Muslim-Friendly Tourism (Y), indicating that the direct-effect hypothesis H1 is accepted, as better economic perceptions lead to higher levels of acceptance.
2. Cultural Values (X2) have a positive effect on the Acceptance of Muslim-Friendly Tourism (Y), indicating that the direct-effect hypothesis H2 is accepted, as strong cultural values enhance community acceptance.

3. Supporting Infrastructure (X3) has a positive effect on the Acceptance of Muslim-Friendly Tourism (Y), indicating that the direct-effect hypothesis H3 is accepted, as the availability of adequate infrastructure increases the likelihood of acceptance.
4. Community resistance weakens the effect of Economic Perception (X1) on the Acceptance of Muslim-Friendly Tourism (Y), meaning that the moderating hypothesis H4 is accepted, as the X1×Z interaction is significant with a negative coefficient.
5. Community resistance weakens the effect of Cultural Values (X2) on the Acceptance of Muslim-Friendly Tourism (Y), meaning that the moderating hypothesis H5 is accepted, as the X2×Z interaction is significant and negatively directed.
6. Community resistance strengthens the effect of Supporting Infrastructure (X3) on the Acceptance of Muslim-Friendly Tourism (Y), meaning that the moderating hypothesis H6 is accepted, as the X3×Z interaction is significant with a positive coefficient.

Community Resistance (Z) has a negative effect on the Acceptance of Muslim-Friendly Tourism (Y), indicating that hypothesis H7 is accepted, as concerns about cultural erosion, perceptions of exclusivity, and misunderstandings regarding the concept of halal tourism directly reduce community support in North Toraja.

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