

## THE 6<sup>TH</sup> INTERNATIONAL ACCOUNTING & BUSINESS CONFERENCE 2019

Towards Greater Transparency, Accountability & Sustainability in Financial Governance

#### Organized by:



Cawangan Johor Kampus Segamat Kampus Pasir Gudang

#### In Cooperation with:



21 - 22 AUGUST, 2019 Indonesia Banking School

# THE 6<sup>TH</sup> INTERNATIONAL ACCOUNTING & BUSINESS CONFERENCE

SECRETARIAT OF IABC 2019

MALAYSIA . INDONESIA . 2019

Published by © UiTM Cawangan Johor, 2019 Jalan Universiti Off KM 12 Jalan Muar, 85000 Segamat, Johor. Email: iabc@uitm.edu.my

All rights reserved. No part of this publication may be reproduced, copied, stored in any retrieval system or transmitted in any form or by any means — electronic, mechanical, photocopying, recording or otherwise, without prior permission in writing from the author.

Email: iabc@uitm.edu.my

#### TABLE OF CONTENT

No.	Particulars	Page
1.	Foreword – Vice Chancellor, Universiti Teknologi MARA	2
2.	Foreward - Chairman, Indonesia Banking School	3
3.	Foreword – Rector, Universiti Teknologi MARA Cawangan Johor	4
4.	Foreword – Chairperson, International Accounting and Business Conference 2019	5
5.	Foreword – Chairperson, International Accounting and Business Conference 2019	6
6.	Itinerary – Programme Schedule	7
7.	Keynote Speaker	8
8.	Parallel Session Schedule	9
9.	Abstracts	23
10.	Organising committee	101
11.	Collaborators	103
12.	Acknowledgement	104
13.	Sponsor	105



### Towards greater transparency, accountability & sustainability in financial governance

#### IABC2019-057

#### MUSLIM CONSUMERS' PURCHASE INTENTION OF HALAL FOOD IN SPAIN: THE MODERATING EFFECT OF RELIGIOUS INVOLVEMENT

Mahir Pradana<sup>1</sup>, Rubén Huertas-García<sup>2</sup>, Frederic Marimon<sup>3</sup>

<sup>1</sup>Department of Business Administration, Telkom University Bandung, Indonesia mahirpradana@telkomuniversity.ac.id

<sup>1,2</sup>Business School, Universitat de Barcelona, Barcelona, Spain rhuertas@ub.edu

<sup>3</sup>Universitat Internacional de Catalunya, Barcelona, Spain fmarimon@uic.edu

#### Abstract

There have been several research articles focusing on purchase intention of halal food product, but still a few focuses on the perspective of Spanish Muslim consumers. This study aims to observe society' purchase intention on halal food product in Spain. 500 respondents answered the questionnaire developed from the conceptual framework. Structural equation modeling is used to assess the fit of research framework with the help of SmartPLS version 3 software. The findings show that religious involvement's effect on purchase intention may vary. Meanwhile, purchase intention of halal product is determined by presumed influence and moderating effect of attitude towards halal product.

**Keywords:** Halal Marketing, Religious Involvement, Purchase Intention, Purchase Behavior, Structural Equation Model