

Examining the relationship between Muslim consumers' consumption values, attitude and intention to purchase halal meat in Kano, Nigeria

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Abstract

Purpose: This study aims to investigate the correlation between the consumption values, attitudes, and purchasing intentions of Muslim consumers in Kano, Nigeria, regarding Halal meat.

Design/methodology/approach: This study employed a cross-sectional quantitative survey methodology, where data was collected by a self-administered questionnaire. For the objective of this study, a total of 500 questionnaires will be distributed randomly to Muslim families in Kano. The study utilised the multiple regression technique to determine the factors that influenced the attitudes of Muslim customers in Kano, Nigeria towards their inclination to purchase Halal meat products.

Findings: The study's findings are likely to influence consumer attitudes toward Halal meat through factors such as Halal product quality, availability, consumers' prestige, feeling of well-being, product knowledge, and religious values. Additionally, it will contribute to the existing knowledge on Halal meat products, while also expanding and enhancing the cognitive affect behaviour (CAB) model and the theory of consumption values (TCV).

Practical implications: The findings of the study can help Halal meat merchants in the Halal food sector understand how to influence consumers' views in a way that encourages positive intentions and improves their chances of success in the expanding Halal market. Moreover, it could expedite the implementation of crucial policy improvements in Kano, Nigeria's Halal meat industry.

Originality/value: This study aims to fill a gap in the existing research on developing nations by investigating the relationship between the attitudes, values, and purchasing intentions of Muslim customers regarding Halal meat in Kano, Nigeria. Additionally, the study examines how trust influences the connection between Halal product quality, product availability, consumer prestige, well-being, Halal product knowledge, and religious convictions. The study also confirms the applicability of the Theory of Consumption Values (TCV) and the Cognitive-Affect-Behaviour (C-A-B) models in the Halal meat industry. Previous research on the purchasing intentions of Nigerian clients towards Halal meat has produced inconclusive results, and this study aims to address this research gap.

Keywords: Halal meat product, Cognitive-Affect-Behaviour (C-A-B) model, Theory of Consumption Values (TCV), Attitude, Purchase Intention, Trust.



Introduction

Fatmi et al. (2020) found that around one-third of the global population, or 24.9%, identify as Muslim, with Islam being the second-largest religion with 1.9 billion followers. The exponential increase in the Muslim population has resulted in the proliferation of the worldwide Halal business. Many nations are attracting attention to the global Halal movement, viewing it as a norm of lifestyle choices for Muslims and a requirement for religious conformity (Jannah & Al-Banna, 2021). Researchers are studying Halal meat products in the food and beverage business because to the emphasis in Islam on following Islamic teachings in everyday life (Bhatti et al., 2020; Bahjam et al., 2020; Bashir, 2019; Ali et al., 2017; Sherwani et al., 2017). Islam commands the Prophet Muhammad (S.A.W.) to dedicate his life, sacrifices, and death to Allaah, the Lord of the Alamin (Qur'an 6:162). It prescribes dietary practices for Muslims to enhance their wellbeing (Bahjam et al., 2020).

Nevertheless, Muslims advocate for the use of Halal meat, which is obtained from animals and poultry that have been slaughtered according to Islamic guidelines. This dietary practice is believed to enhance physical well-being, mental equilibrium, and spiritual harmony (Hamdan et al., 2017). The Qur'an and teachings of Prophet Muhammad discuss the matter of consuming Halal meat by the Muslim community, as stated in Hadith (Sahih Al-Bukhari, Vol. 1, Hadith No. 49). Islam mandates specific criteria for Halal meat, necessitating that all components and substances used must be Halal. Furthermore, only animals that possess the inherent quality of being Halal, such as cows, sheep, goats, deer, chickens, ducks, and game birds, are considered permitted. Additionally, only animals that are inherently Halal, such as cows, sheep, goats, deer, chickens, ducks, and game birds, are permissible. These animals must be slain with a sharp knife and must not be mixed with any haram (forbidden) ingredients (Hussain, 2016). Animals must receive a legally approved, healthy, clean, and nutritious diet to produce Halal meat (Zainalabidin et al., 2019). The Holy Qur'an mandates Muslims to consume Halal meat with Allah's name invocation during slaughter, requiring believers to eat such meat (Al-Qur'an (6): 118).

Consequently, Kano Metropolis' primary abattoir, situated in Dala Local Government Area, is one of the oldest in the state, processing and distributing regular meat to 44 LGAs and neighbouring states. The Daily Trust (2021, March 21) reported that the abattoir, established in 1963, cannot meet the state's daily meat consumption needs. The National Bureau of Statistics (2020) reports that in 2019, Kano State's total meat consumption expenditure on ordinary meat was N40,763,779,114 (USD107,287,095.83), which accounted for 2.1% of the state's total expenditure. However, considering the halal industry situation in Kano State, the state government has partnered with Egyptian enterprise Bovine Master to establish a halal meat plant in Kano (Daily Halal Market News, 2020, February 2). The project, estimated to cost \$12 million, aims to process cattle and small ruminant meat, sell it, and manage logistics to boost Kano's GDP (Punch Newspaper, 2018, September 29). Governor Abdullahi Umar Ganduje of Kano State has announced the launch of Bovine Master Enterprise's project to create a Halal meat brand that is fully approved for both local consumption and export to North Africa and GCC nations. The objective of the project is to create a Halal food certification organisation in Kano, with the goal of enhancing value and GDP growth through the distribution and exportation of finished products (Daily Halal Market News 2020).

However, the government in Kano State, Nigeria, has initiated initiatives to develop the Halal meat industry, but concerns about health issues among Nigerians, including Muslims, over regular meat consumption remains (Punch Newspaper, 2016, April 2). In Nigeria, many Muslim-owned abattoirs, butchers, and slaughterhouses fail to meet Sharia Law requirements, leading to hygiene issues, health concerns, and distrust in the market (Oyelakin & Yusuf, 2018). Facilities and hygiene issues can impact product safety and health, potentially leading



to diseases among Nigerians (Bafanda et al., 2017). The Daily Trust report (2019, November 16) highlights the Nigerian public's concern over filthy abattoirs causing microbial contamination during slaughtering and preparation processes, including Muslim consumers in Kano. Jaiyeoba et al. (2019) found that Muslim consumers in Nigeria are uncertain about Halal meat consumption. Major abattoirs in Kano State have deficiencies, including absent hygienic practices, unreported animal examinations, unhygienic transportation, and hazardous waste disposal, leading to unsafe meat for public consumption. Sharwani et al. (2018) emphasise that Halal meat encompasses all procedures, including feeding, sanitation, slaughter, storage, and exhibition. This ensures Muslim consumers' peace of mind, as Halal-certified products undergo rigorous testing to adhere to Shariah, encouraging more frequent purchases. Next is the literature review.

Literature Review

In 2016, the Halal Development Council assessed that Nigeria was one of the top eight Muslim nations worldwide and had the highest Muslim population in Africa. Approximately 77.3 million individuals, which is approximately 50% of the population, identified themselves as Islamic believers. Nigeria, as per the United Nations World Population Prospects (UNWP) in 2020, is the most populous country in Africa, accounting for 2.64 percent of the global population. Prior research conducted in Nigeria has identified various factors that influence consumers' intentions to purchase Halal food and Halal certification products. These factors include religiosity, culture, brand quality, awareness of Halal products, attitude, subjective norms, perceived behavioral control, health risk, and personal norms (Abdullahi et al., 2020; Jaiyeoba et al., 2019; Aksoy & Abdulfatai, 2018). Previous research suggests that the Halal meat industry in Nigeria is not being completely exploited. The frequent buying of beef meat in Kano is driven by factors such as attitude, subjective norms, perceived behavioural control, and habit. Abdullahi et al. (2020) identified attitude, subjective norms, perceived behavioural control, and habit as influential factors in the intention to regularly buy beef meat in Kano. The current body of research on the purchasing intention of Muslim customers for Halal items in Nigeria is inadequate. Additional research is necessary to provide a focused analysis of health issues and related factors in Kano, Nigeria (Abdullahi et al., 2020). Research is required to investigate the purchasing intention of Nigerians towards halal meat. This research should specifically examine factors such as the quality and availability of halal products, consumer prestige, well-being, product knowledge, and religious values. Previous studies conducted by Firdausi et al. (2021), Bhatti et al. (2020), Warsito et al. (2020), Nurhayati & Hendar (2019), and Ali et al. (2017) have also examined these factors.

More so, previous Nigerian meat consumption studies lack focus on consumer values, highlighting the importance of studying consumer behaviour in relation to purchasing, as attitudinal variables significantly influence meat consumption choices. Giampietri et al. (2016) emphasise the significance of studying consumer behaviour in relation to purchasing, as attitudinal variables significantly influence consumer choice. This study examines the relationship between Halal product quality, availability, prestige, well-being, product knowledge, religious values, and purchase intention among Muslim consumers in Kano, Nigeria, using the C-A-B concept and TCV. This study utilised TCV as it represents consumer choice in a decision situation involving multiple product options. (Tanrikulu, 2021). Next is the discussion on the theories used in this present study.

The Cognitive Affective Behavioural (C-A-B) Model

The C-A-B model, devised by Holbrook and Havlena (1986), elucidates the process by which customers arrive at purchasing decisions. According to the idea, consumer behavior and



decision-making may be broken down into a sequence of steps, beginning with cognitive processes, then transitioning to emotional processes, and finally resulting in behavioral actions (Wong et al., 2019). The cognitive aspect of the C-A-B paradigm includes customers' beliefs, thoughts, and perceptions, which also cover their evaluations of the value or quality of a product or service (Havlena & Holbrook, 1986). The emotive component pertains to the comprehensive evaluation of a product or service, encompassing consumers' emotions or attitudes towards it (Verkijika, 2020). Attitude, a pivotal factor in the affective component, has a substantial impact on the frequency of regular meat purchasing intentions (Abdullahi et al., 2020). Behaviour intention refers to an individual's firm decision to engage in a particular behaviour, while the behavioural component relates to the actual actions displayed by customers, often observed in their purchasing behaviour (Kim & Hall, 2021; Ariffin et al., 2019). Seun et al. (2021) have established that the C-A-B Model is widely recognised in the field of business psychology for its ability to effectively predict customer attitudes towards behavioural intention. Research has demonstrated that the emotional component of consumers has a substantial role in influencing their behavioural reactions throughout the entire process (Parwati et al., 2020; Ariffin et al., 2018).

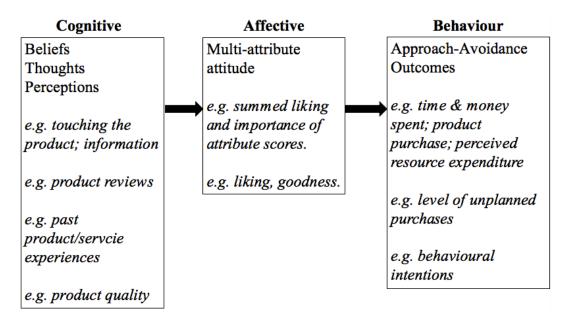


Figure 1. The Cognitive Affective Behavioural (C-A-B) Model. Source: (Fiore & Kim, 2007)

According to Channey et al. (2018), the model consists of three components: cognitive (information derived from direct interaction, secondary sources, and memory), affective (emotions arising from cognitive development), and behavioural (actions based on intention). Cognitive includes beliefs, thoughts, perceptions, multi-attributes, and global attitudes, while affective refers to emotions and behaviours.

The Theory of Consumption Values (TCV)

Sheth et al. (1991) introduced the Theory of Consumption Values (TCV) as a conceptual framework for comprehending consumer behaviour in product and service selection (Kaur et al., 2020). Sheth et al. (1991) identified five distinct elements that influence a consumer's preferences: functional value, social value, emotional value, epistemic value, and conditional value. The Theory of Constraints (TCV) proposes three fundamental principles: 1) Different



levels of consumption have an influence on a consumer's decision-making process. 2) Each consumption value might exert a unique impact on the consumer's decision-making process. 3) Each consumption value possesses autonomous functionality. Consumers' decision-making process is influenced by their perception of consumption values associated with a purchase, and these values can potentially affect their purchasing behaviour (Teng, 2018). This assertion has been implicitly made in various research studies that have utilised these values as distinct entities (Tanrikulu, 2021). In addition, previous research has utilised TCV as a framework to elucidate client preferences (Tanrikulu, 2021; Chakraborty et al., 2022). TCV is considered useful due to its capacity to elucidate the domain in which the basic values of an offering are situated (Muhamed et al., 2019). Previous research in Nigeria has not utilised TCV to investigate Halal meat. This provides another justification for using TCV as the fundamental basis of the investigation. Next is the discussion on the theoretical framework.

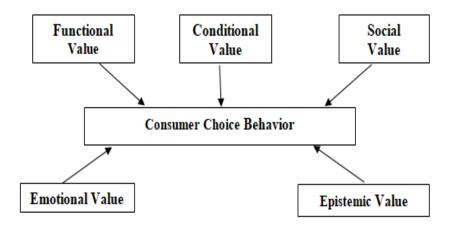


Figure 2. Theory of Consumption Values (TCV). Source: Shelt, 1991.

The framework was constructed by employing the C-A-B model (Holbrook & Batra, 1987) and the TCV model presented by Sheth et al. (1991). The cognitive elements of the C-A-B model include independent factors derived from the Theory of Consumption Values (TCV). These variables include Halal food quality, Halal product availability, consumer prestige, feeling well-being, and Halal product knowledge. Additionally, we included another independent variable, religious values, to strengthen the theory. The antecedent variable represents the affective stage of Muslim consumers' sentiments. The study focuses on the behavioural stage of the participants, specifically their purchase intention of Halal meat. This variable is considered the dependent variable in the study. Furthermore, the study seeks to examine how trust influences the connection between consumption values and consumer attitude.

The suggested theoretical framework demonstrates the existence of nine independent variables on the left side. These variables include Halal food quality, Halal product availability, consumer prestige, feeling well-being, Halal product knowledge, and religious values. The researchers anticipates that these variables, which are considered cognitive factors, will positively influence the attitudes of Muslim consumers. On the other hand, the middle variables represent affective factors. Similarly, on the right side, there is a dependent variable that indicates the behavioural aspect of purchasing intention for Halal meat. The moderator of this present study is trust, which is located on the bottom side. Next is the discussion on the hypothesis development.



Hypothesis Development

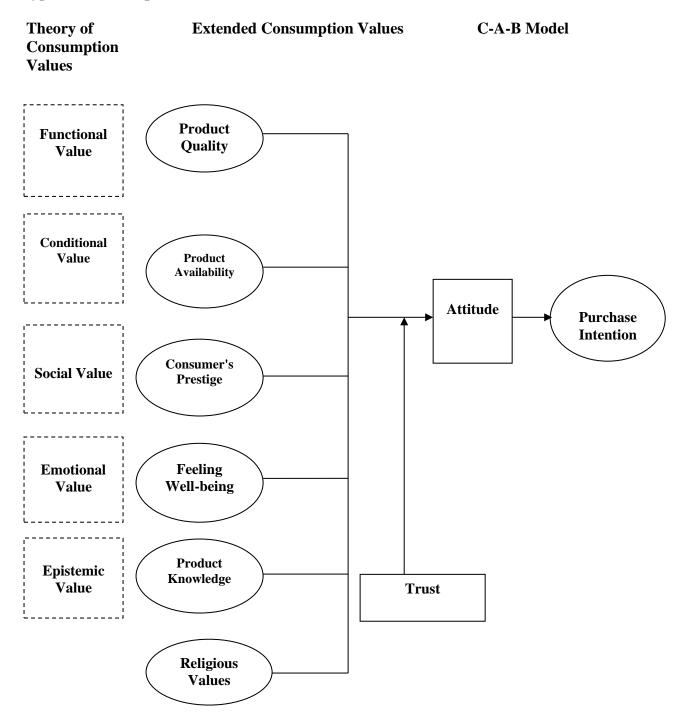


Figure 3. Theoretical framework (Developed for this study)

The correlation between the Halal food quality and the attitude toward Halal meat products. Halal food quality refers to the overall quality of Halal meat, which affects its ability to meet consumer needs (Santy & Atika, 2019). According to Lestari and Yusuf (2019), the dimensions include portion, taste, texture, aroma, colour, temperature, presentation, taste, product presentation, temperature, and freshness. Quality is crucial for market perception, ownership,



consumption, and organisational success in today's competitive environment (Hamidi, 2020). Consistency in Halal product quality contributes to customer, employee, and company satisfaction, ultimately boosting profitability (Surya & Kurniawan, 2021). Furthermore, Habibie and Donna (2020) emphasise that food quality is defined by two aspects: Halal product quality, which includes safety, health, and hygiene, and general food quality, which includes superiority to competitors and aligns with consumer ideals. Customers, Muslim and non-Muslim alike, want Halal certification in order to safeguard their health (Shahwan et al., 2013). The quality of halal food and consumers' purchasing decisions about halal items have been shown to be directly correlated by earlier studies. Ali et al. (2020) confirmed that a brand's quality has a positive influence on consumers' intentions to make purchases, while Chong et al. (2021) found that quality is the main element that significantly influences buy intention in Malaysia.

Hypothesis 1: The quality of halal meal and attitudes towards halal meat products are positively and significantly correlated.

The correlation between the availability of halal products and the attitude toward Halal meat products.

Halal product availability refers to the degree of convenience with which a consumer can acquire or consume a particular product (Vermeir & Verbeke, 2008). Muslim customers are more likely to acquire halal goods when they are easily accessible since this increases their intention to buy, but restricted availability may make them less interested to sample halal meals (Haro, 2018; Yang, 2017; Sharma et al., 2016).

Previous studies (Khare et al., 2020; Ahmadova & Aliyev, 2019; Sherwani et al., 2018) show that the availability of halal products significantly affects customers' attitudes and inclinations to purchase food items. When it comes to halal food products, Chong et al. (2021) found that the availability of halal foods significantly influences the purchasing intentions of non-Muslims residing in Malaysian cities.

In addition, Khare et al. (2020) found that engagement, materialism, knowledge, and product availability all affect Indian customers' decisions to buy organic clothing. More specifically, their propensity to buy is greatly influenced by the product's availability. Ahmadova and Aliyev's (2019) study in Azerbaijan found that consumers' attitudes are significantly influenced by the availability of halal products. According to Sherwani et al. (2018), there is a direct link between Muslim customers' shopping habits in Germany and the availability of halal meat. Based on well-established research on the connection between product availability and perceptions of Halal goods, the hypothesis was developed.

Hypothesis 2: The availability of halal meal and attitudes towards halal meat products are positively and significantly correlated.

The correlation between consumer's prestige and the attitude toward Halal meat products.

Consumer prestige refers to the esteem and worth attributed to Muslim consumers based on their social status or behaviors (Hornby, 2021). Value has a significant role in fostering a sense of belonging within a social group, mostly through the consumption of halal food products (Tanrikulu, 2021). Consumers may view the use of Halal meat as a means of attaining social status, as social worth is associated with acknowledgment or prestige (Choe & Kim, 2018). Social value pertains to the impression that an individual seeks to project to social groupings through their selected conduct (Kaur et al., 2020). According to Palmaa et al. (2017), the longing for prestige is shaped by monetary emulation, which refers to the tendency of lower-class individuals to buy prominent items in order to seem superior, and invidious comparison, which is the desire of upper-class individuals to set themselves apart.



However, previous studies show that consumers' prestige significantly impacts their attitude towards purchase intentions. Kaur et al.'s 2020 study found that social value, or prestige, is the primary driver of consumer attitude towards food delivery apps. This is consistent with earlier studies on food intake, which found that people tend to correlate dining experiences with status. According to Palmaa et al. (2017), those who had a higher need for prestige were more likely to benefit from distinctive labelling features that would help them rise in the social hierarchy. In light of this, the researcher predicts that eating halal beef will provide Muslim customers a sense of status and encourage them to make a purchase. For this, the investigator suggested: **Hypothesis 3:** The consumer's prestige and attitudes towards halal meat products are positively and significantly correlated.

The correlation between feeling well-being and the attitude toward Halal meat products.

Feeling well-being encompasses the state of living a healthy and balanced life, free from physical restrictions, stress, or tiredness resulting from the absence of disease or infection (World Health Organization [WHO], 2022). Food stimulates the senses and provides fun, while Halal food products offer emotional benefits to consumers (Chang at el., 2020). Consumers value emotional value and a healthy diet, leading to increased willingness to buy Halal products and promote physical wellbeing (Suleman et al., 2020). Feeling well-being is a synonym for "being well" and encompasses various psychological and philosophical theoretical concepts (Fave et al., 2011). Well-being encompasses happiness and satisfaction from food consumption, and with changing eating patterns, people are increasingly interested in the relationship between food and well-being, with food being a specific dimension that may impact life well-being (Chang at el., 2020).

Previous studies show that consumers' prestige significantly impacts their attitude towards purchase intentions. The research carried out by Kaur et al. (2020) indicated that the main factor influencing consumer attitude towards meal delivery apps is social value, often known as prestige. This is consistent with prior studies on food intake, in which people link prestige to their eating experiences. The research carried out by Palmaa et al. (2017) discovered that distinguishing labeling characteristics had a greater influence on persons with a need for prestige, enabling them to achieve a higher social standing. Suleman et al. (2020) found that Muslim customers' attitudes on the purchase of halal items are significantly influenced by their emotional well-being. This highlights the significance of religion in the eating of halal food. According to the researcher, eating halal meat will provide Muslim customers a sense of status and encourage them to make purchases. To address this, the researcher suggested:

Hypothesis 4: The feeling well-being and attitudes towards halal meat products are positively and significantly correlated.

The correlation between halal product knowledge and the attitude toward Halal meat products.

Halal product knowledge encompasses a wide range of information pertaining to halal meat products, including product categories, brands, nomenclature, qualities, prices, availability, instructions for usage, and trustworthiness (Nurhayati & Hendar, 2019). Consumers' purchasing choices for new items, such as Halal meat, are shaped by the allure of novelty and a sense of curiosity regarding the product's unique attributes (Khan & Mohsin, 2017). Muslim consumers' perceptions of the importance of halal food are shaped by their familiarity with it (Mutmainah, 2018; Shaari & Shahira, 2010). According to Wang et al. (2019), the authors argue that having a good understanding of halal products has a major impact on customers' buying choices, especially when it comes to purchasing halal commodities such as halal meat. Consumers that possess a greater amount of knowledge exhibit enhanced abilities in



remembering and analyzing information. They rely on inherent criteria rather than preconceptions when evaluating the quality of products (Efendi, 2020).

Nevertheless, a multitude of studies have demonstrated that possessing comprehensive knowledge about a product is a pivotal determinant in the choices made by consumers when making a purchase. Ozturka (2022) discovered that possessing information about Halal products has a beneficial impact on individuals' sentiments towards Halal chicken. Sari et al. (2022) discovered that religion and Halal product knowledge exert a direct influence on Halal perception. Divianjella and colleagues (2020) have observed a significant correlation between religious beliefs, product knowledge about Halal food, and attitudes towards the use of Halal cosmetics. Aziz et al. (2018) discovered that there were strong positive correlations between knowledge and perceived usefulness, and attitudes towards family takaful. These findings emphasize the significance of comprehending and employing Halal items in customer decision-making. Given the information provided, the researcher put forward the following proposition: **Hypothesis 5:** The halal product knowledge and attitudes towards halal meat products are positively and significantly correlated.

The correlation between religious values and the attitude toward Halal meat products.

Religious values encompass the convictions and rituals of a religious follower, typically acquired from sacred scriptures or the experiences of devout persons (Lewis, 2017). According to Hassan (2014), religious values are beliefs founded on faith that originate from religious traditions and texts and are profoundly embedded in an individual's life. Muslims adhere to religious principles based on the Quran and Hadith, which are the main foundations of Islamic doctrine. No matter how simple or complex it may be to obtain, at home or elsewhere, people have a moral obligation to eat halal food (Ali et al., 2017). The impact of religious values on communities and behavior is generally acknowledged (Qureshi et al., 2022; Ghazali et al., 2018). Although intentions frequently serve as a predictor of behaviors, it is essential to analyze the impact of values, particularly religious values, on attitudes in order to comprehend customers' attitudes towards Halal food products and their purchasing choices (Ajzen, 1991). Marketers aim to comprehend the principles and convictions that create attitudes towards actions, as religion impacts individuals' ideas, values, attire, food, and money management (Nora & Minarti, 2016).

Prior researches (Qureshi et al., 2021; Sudarsono & Nugroho, 2020; Setyawati et al., 2019) have examined the connection between religious values and attitudes towards purchase intention from several perspectives. In a study conducted by Sudarsono and Nugroho (2020) in Indonesia, it was discovered that religious values, knowledge, and attitudes had a beneficial impact on the purchasing intentions of Muslim customers when it comes to halal food, cosmetics, and pharmaceuticals. The influence of religious values on the purchasing intentions of Muslim consumers was shown to be stronger for halal food compared to cosmetics or medications. Setyawati et al. (2019) discovered that religious values, awareness of Halal food, and attitudes towards Halal food have a substantial impact on the intents of millennial generations to purchase Halal food. Qureshi et al. (2021) discovered that there is a weak and unimportant connection between the attitudes of consumers regarding their intention to make environmentally friendly purchases and their actual behavior in making such purchases. This suggests that more investigation is required to understand these elements. Based on the evidence supplied above, the researcher put forward the following proposal:

Hypothesis 6: The religious values and attitudes towards halal meat products are positively and significantly correlated.



The correlation between attitude and purchase intention toward Halal meat products.

According to Vizano et al. (2021) attitude refers to the extent to which a person has favourable or unfavourable opinions about their goal. Pano et al. (2013) define it as a person's inclinations to react to specific situations, analyse events using pre-existing inclinations, or organise beliefs into a coherent system. Ajzen and Fishbein (2005) define attitude as the appraisal and assessment of a thing, idea, or behaviour based on a variety of factors, such as likes or dislikes, contentment or discontent, agreement or disagreement, positivity or negativity, and preference or aversion. According to Vizano et al. (2021), purchase intention is the likelihood that a consumer will make a purchase, signifying a person's deliberate effort to obtain a thing. Purchase intention is the inclination of a consumer to buy a particular product in a specific circumstance, typically involving Halal products and associated items. It is a vital determinant of consumer behavior (Al-Azzam, 2018). Gaining insight into consumer behavior is essential for comprehending their true actions and attitudes towards products. According to Vizano et al. (2021), intention is the amount of work that goes into engaging in a behaviour. The more strongly someone intends to accomplish something, the more likely it is that they will follow through on it. Purchase intention, according to Maghfiroh (2015), is a gauge of a customer's propensity to make a purchase. A higher intention indicates a greater likelihood of purchase. Vizano et al. (2021) contend that purchasing interest is impacted by cognitive elements, attitudes, and product evaluations, which play a pivotal role in forecasting consumer behavior. Purchase intention refers to the substantial and statistically significant association between customers' attitudes and their probability to purchase Halal food products in different nations, as shown by prior studies (Billah et al., 2020; Ariffin et al., 2019; Sherwani et al., 2018). Sherwani et al. (2018) look into the factors that influence Muslim customers in Germany's use of halal meat. The findings imply that favourable attitudes Muslims have towards halal meat, their desire to fit in with others, their perception of their capacity to control their halal meat intake, and the availability of halal meat can all be used to predict their intention to eat halal meat. Ariffin et al. (2019) investigate the factors that influence the purchasing intentions of Malaysian consumers towards halal organic food. The study revealed that attitudes, perceived behavior control, and price had a considerable impact on buyers' inclinations to buy halal organic food. Nevertheless, the study did not see any substantial influence of subjective standards. Billah et al. (2020) conducted a case study in Thailand to investigate the variables influencing the halal food consumption habits of both Muslim and non-Muslim patrons. The study's conclusions amply illustrate how consumer attitudes and purchase intentions are significantly influenced by halal dietary habits and knowledge. The researcher proposed the following hypothesis in light of the previously presented evidence:

Hypothesis 7: The attitude and purchase intention towards halal meat products are positively and significantly correlated.

The relationship between halal product availability, quality, and attitude towards halal meat products, as well as consumer status, well-being, and product knowledge, is regulated by trust.

According to Sayogo (2018), trust can be defined as the consumer's reliance on the honesty and reliability of producers and sellers when faced with unknown scenarios and high expectations. Trust is a pledge made by one party to another in a transactional relationship, founded on the conviction that the other party will fulfill their expected duties (Khoiruman & Haryanto, 2017). It relies on the assumption that the trusted party would operate effectively without being influenced or supervised by the trusting party (Nwannebueze & Igwe, 2021). Trust refers to the level of faith that consumers have in the reliability, integrity, honesty, competency, and compassion of a brand, product, or organization (Raju et al., 2021).



Trust may influence consumer attitudes, satisfaction, loyalty, and behavioural intentions, according to a number of studies (Said & Hasim, 2021; Raju et al., 2021; Sarkara et al., 2020; Beza et al., 2018; Hajiheydari & Ashkani, 2018; Ofori et al., 2018; Said et al., 2014). In the processes of purchasing and selling, trust is essential (Hartmann et al., 2020; Hartmann, Wieland, & Vargo, 2018; Arli et al., 2018; Sheth & Sharma, 2008). Baron and Kenny (1986) state that by changing the interaction's intensity or direction, a moderator can examine the cause-and-effect relationship between a dependent and an independent variable.

In addition, the trust of Muslim consumers in Halal products is uncertain, especially when they do not have reliable sources to confirm if a food item is halal or haram (Nurrachmi et al., 2020). Trust is essential in situations when there is a potential for encountering hazards while consuming food goods (Le & Hoang, 2020). Zhang et al. (2016) contend that Muslim consumers can enjoy their cuisine without needing a deep comprehension of food quality, safety, and preparation since they have confidence in Halal food products. Trust is a pivotal factor in shaping a customer's decision to buy halal food goods (Devis et al., 2021). To understand the traits and behaviors of consumers, manufacturers must evaluate the level of their religious commitment and affiliation. Religiosity functions as a measure of a belief system's trustworthiness and steadfast commitment to the tenets of its religious doctrines (Nurrachmi et al., 2020). Consumers will reach a collective agreement over the offerings provided by the product provider. On the other hand, a study found that a considerable proportion of consumers did not have enough confidence in halal food providers to form food exchange agreements with them (Soon et al., 2017).

In their study, Manan et al. (2018) found that people view shopping for halal food as possibly risky since they have concerns about trusting this particular sort of food. Therefore, it is imperative that customers' opinions be influenced by their trust in halal products, as evidenced by earlier research demonstrating the noteworthy impact of consumer attitudes and subsequent actions on the basis of faith in halal food consumption (Ali et al., 2018; Ali et al., 2017). Hong et al. (2019) found that customers have a clear preference for buying halal products only from well-established merchants. Due to religious considerations, Muslims possess a heightened sensitivity towards the concepts of Halal and Haram when it comes to items (Ali et al., 2017). According to a study by Ali et al. (2017), those who have less faith in halal products have behavioural intentions that are influenced by their beliefs about halal meat, their sense of control over their intake of halal meat, and their opinions about it. According to this finding, people who have less faith in Halal goods are more likely to purchase Halal meat on the basis of their own convictions than on the advice of their religion. A study conducted by Jaiyeoba et al. (2019) demonstrates that Muslim customers in Nigeria have apprehensions regarding the Halal certification of the meat they consume or utilize, particularly when contrasted to non-Halal meat products. The safety of retail meat in Nigeria is considerably compromised by the lack of adherence to conventional hygienic standards, ineffective meat processing and storage practices, inadequate transportation methods, and mediocre meat sales strategies (Odetokun et al., 2021).

On the other hand, some studies suggest using trust as a moderating factor instead of an independent variable that negatively influences attitude formation. In order to understand how independent variables influence attitude and behaviour, trust is essential. According to Ariffin et al. (2018), it enables customers to identify the elements that specifically affect their behaviour. A study by Putri et al. (2021) looked into the moderating role that trust has on consumer purchasing behaviour. According to the study's findings, trust can lessen the impact of social influences on consumers' purchasing decisions. Halimi et al. (2021) looked at the modelling of Malaysian Muslims' propensity to return to establishments that lack halal certification. They emphasised how the association between attitude and the intention to return



is moderated by trust. Davis et al.(2021) looked into the impact of product attributes and trust on Indian consumers' online purchasing behaviour. Empirical data suggests that trust influences customer happiness in two ways: directly and indirectly.

Furthermore, Abdul Latip et al. (2021) conducted an empirical study in Malaysia to examine consumers' intentions to purchase sustainably within the context of the COVID-19 pandemic's "new normal". It is important to note the impact that faith in the safety of organic food has on the relationship between perceived autonomy and intention to buy organic food. Moreover, Khan et al. (2021) investigated the association between job stress and people's intentions to quit their jobs by looking at organisational trust. The findings indicate that the influence of job stress on employees' intentions to quit may be mitigated in part by organisational trust. Given that consumer trust can influence attitudes and purchasing behaviour, it is widely recognised as a critical component of firm strategy planning (Latip et al., 2021). The following idea is put forth in light of the previously described description: **Hypothesis 8:** The correlation between attitudes towards Halal meat products and the quality of Halal food is strengthened by trust.

Hypothesis 9: The correlation between attitudes towards Halal meat products and the quality of Halal product availability is strengthened by trust.

Hypothesis 10: The correlation between attitudes towards Halal meat products and the consumers' prestige is strengthened by trust.

Hypothesis 11: The correlation between attitudes towards Halal meat products and the feelings of well-being is strengthened by trust.

Hypothesis 12: The correlation between attitudes towards Halal meat products and the Halal product knowledge is strengthened by trust.

Hypothesis 13: The correlation between attitudes towards Halal meat products and the religious values is strengthened by trust.

Methods

The present investigation employs a cross-sectional quantitative survey methodology, with the primary data collection tool being a self-administered questionnaire. To distribute a sample size of 500 questionnaires across Kano's Muslim population, the researchers will use a random sampling technique. In order to determine the characteristics influencing Muslim consumers' attitudes towards purchasing halal meat products in Kano, Nigeria, the study will make use of the multiple regression technique.

Findings

Based on the study's findings, it is expected that Muslim consumers' attitudes towards Halal meat will be influenced by a number of factors, including product knowledge, consumer prestige, availability and quality of Halal products, and religious values. It is thus anticipated that these variables will have an effect on the Kano region's inclination to buy halal meat. Not only will it expand and improve the Theory of Consumption Values (TCV) and the Cognitive Affect Behaviour model (CAB), but it will also improve the current understanding regarding Halal meat products.

Discussion and Conclusion

This research attempts to investigate the factors influencing Muslim consumers' desire to buy halal meat. The risks associated with eating regular meat that hasn't been properly processed in certain Kano abattoirs and animal slaughtering businesses can be mitigated by ingesting halal meat. Anthrax, brucellosis, lassa fever, rabies, sleeping sickness, typhoid fever (salmonellosis), TB, and yellow fever are among the illnesses that spread more easily in unsanitary environments. The Theory of Consumption Values (TCV) was chosen to address



the issue because it is believed to have the capability to offer more precise forecasts when utilized in combination with the Cognitive Affect Behaviour (CAB) model. The TCV utilized multiple constructs to optimize its applicability for contextual research. We expanded the idea by include further elements such as Halal product quality (functional value), product availability (conditional value), consumer's prestige (social value), emotional well-being (emotional value), product knowledge (epitemic value), and religious values. The researchers utilized tread as a moderating variable. The research findings regarding the consumption habits of halal meat products will have significant implications both in theory and in practice. Using the theoretical framework of the Theory of Consumption Values (TCV), the goal of this study is to better understand consumer behaviour. Moreover, its objective is to provide insightful viewpoints that may impact the requirement for legislative modifications and more stringent regulations to safeguard consumers in Nigeria.

Theoretical Implications

The utilisation of the cognitive-affective-behavioral (C-A-B) model in this research study contributes significantly to the body of literature already available on the evaluation of halal meat. This model specifically looks into the decision-making processes of consumers. The cognitive component of consumer views, ideas, and perceptions of the worth or calibre of a good or service is defined by Holbrook and Havlena's 1986 C-A-B model. Conversely, the affective component considers the consumers' emotional or dispositional aspects while evaluating a good or service. One important consideration is the influence of people's mindsets on their intentions to purchase conventional meat. The degree of resolve exhibited by an individual in carrying out a specific behaviour is referred to as behaviour intention. The term "behavioural component" describes the particular activities taken by clients, which are usually evident in their financial transactions. The primary goal of this study is to close a knowledge gap about the variables influencing Muslim consumers' decisions to buy halal products in Nigeria. Using five distinct values from the Theory of Consumption Values (TCV), this study investigates the cognitive component of Muslim consumers' intents to purchase Halal meat products. By examining and establishing a clear connection between consumption values, attitude, and buy intention, this study has the potential to enhance and support the C-A-B

The study has utilized the Theory of Consumption Values (TCV) as its second theoretical framework. The theory of consumption values (TCV) was proposed by Sheth et al. (1991), asserting that consumer decision-making is influenced by five distinct consumption values. These values include functional value, which pertains to utilitarian or physical performance; social value, which relates to social interactive utility; emotional value, which encompasses emotions; epistemic value, which involves variety-seeking intentions; and conditional value, which represents situational factors. Every value is autonomous and has a distinct impact under specific circumstances (Sheth et al., 1991). In addition, previous research has employed the TCV model to forecast consumers' attitudes towards purchase intention, as demonstrated by studies conducted by Zhang et al. (2023), Pradana et al. (2020), Talware et al. (2020), Kaur et al. (2020), Muhamed et al. (2019), Zailani et al. (2019), and Ramayah et al. (2018). The research findings highlighted the effectiveness of the TCV model in accurately predicting consumers' sentiments towards their intention to make a purchase. Therefore, in this research, the halal meat values signify the whole functional worth of the quality of halal products. This is corroborated by prior studies conducted by Firdausi et al. (2020), Hossein et al. (2019), Hsu et al. (2017), and Lee et al. (2016). Furthermore, prior research by Wong et al. (2018) and Tanrikulu (2021) has also confirmed that product availability plays a significant role in capturing conditional value. Social value is encapsulated by prestige, as evidenced by prior



research (Kaur et al., 2020; Chang et al., 2010). The research carried out by Suleman et al. (2020) provides evidence that feeling good is associated with emotional value. Additionally, Khan and Mohsin (2017) argue that product knowledge is linked to epistemic value.

Furthermore, religious values have been added to TCV in the current study. For instance, there are distinct consumption patterns among Muslim customers who are highly religious and fervently follow their faith. They are more inclined to buy halal products and services, as demonstrated by research conducted by Khan et al. (2019). Additionally, religious consumers tend to have a preference for and purchase a greater quantity of halal food. They also refrain from engaging in activities that contradict the teachings and norms of their religion, as highlighted by Suleman et al. (2021). A study conducted in Nigeria has revealed that a prominent feature of Nigerian Muslims is their strong religious belief, which significantly influences all parts of their daily lives, including dietary practices and related matters (Aksoy & Abdulfatai, 2019). Given the aforementioned rationale, the researchers consider it crucial to utilize religious values as a separate factor and expand the concept of TCV as a valuable addition. This is corroborated by prior studies conducted by Usman et al. (2021), Suleman et al. (2021), Khan et al. (2020), and Nurhayati & Hendar (2019).

Furthermore, a significant contribution is the incorporation of trust as a moderating variable in the analysis. Trust acts as a mediator in the relationship between different aspects, such as the quality and availability of halal products, customer's prestige, feeling well-being, product knowledge, religious values, and the attitude of Muslim consumers towards buying halal meat. As stated by Latip et al. (2020), in this study, the use of trust as a moderator relates to an individual's level of confidence, expectations, and goals towards a specific product or aspect. Consumer trust is the perception, feeling, or expectation of the faithfulness of a business partner, derived from their intentions, integrity, or proficiency (Curvelo et al., 2019). The level of confidence in Halal food is strongly linked to significant marketing principles such as safety, perceived risk, nutrition, and health (Ali et al., 2017). Within the Nigerian context, Muslim consumers in the country have concerns and doubts surrounding the consumption and use of Halal meat in the form of normal meat products (Jaiyeoba et al., 2019). The safety of retail meat in Nigeria is greatly compromised due to the lack of adherence to conventional hygienic standards, ineffective meat processing and storage practices, inadequate transportation methods, and substandard meat sales strategies (Odetokun et al., 2021). Ariffin et al. (2018) suggest that trust should be considered as a moderating variable, rather than an independent variable, when examining the intention to purchase halal food, as indicated by certain studies. The reason for this is that trust has a significant influence on how independent variables affect attitude and behavior. It also allows customers to selectively recognize the factors that influence their behavior. Trust is utilized as a moderating factor in this scenario to impact the connection between the quality and availability of Halal products, their prestige, personal wellbeing, product knowledge, religious values, and the attitudes of Muslim buyers towards their purpose to buy Halal meat. This work seeks to contribute to the academic literature by building upon the findings of previous studies undertaken by Putri et al. (2021) and Curvelo et al. (2018). Conclusively, this study focuses on the utilization of halal meat in examining the behavior of Muslim consumers towards the eating of halal meat. The aim is to enhance the theoretical comprehension of halal product consumption. Prior research on the consumption of Halal products in Nigeria has been carried out by Nigerian researchers (Adebayo & Salahuddeen, 2021; Odetokun et al., 2021; Abdullahi et al., 2020; Aksoy & Abdulfatai, 2019; Oyelakin & Yusuf, 2018). To find the elements influencing Muslim customers' attitudes towards buying halal meat, none of these studies, meanwhile, have made an effort to integrate the TCV and C-A-B theories. For this reason, closing the current gap is the aim of this research project. With



regard to halal products, this study has effectively expanded the application of the TCV and C-A-B model. The managerial aspects of the study are covered in this section.

Practical and Social Implications

This study helps those working in the halal industry understand the factors that influence consumers' decisions to purchase halal meat products, especially in the food and beverage industry. The statement highlights the poor adherence to cleanliness protocols at major abattoirs in the northern region of Nigeria, resulting in consumers seeking halal meat products from shops. The customisation of advertising strategies by halal food companies should encompass various elements, including but not limited to product quality, availability, prestige, and religious values.

The Halal Industry Development Corporation (HDC), state religious councils, and the Department of Islamic Development Malaysia (JAKIM) are also in charge of certifying and enforcing Halal standards in Malaysia. Due to the stringent enforcement, the Malaysian halal industry has gained international prominence. The objective of this study is to support the Kano state government in creating a regulatory organisation for halal reasons, as well as the Standard Organisation of Nigeria (SON) in establishing halal integrity standards. This study will be helpful to policymakers and managers in the halal food business as it provides insightful information.

Limitations and Suggestions for Future Research

Using a conceptual framework, the C-A-B model, and TCV variables, the researcher specifically focused on Kano state when designing the current study. Subsequent empirical research in the current study should be carried out to identify additional factors that impact Muslim consumers' intentions to buy halal meat products in Nigeria. This will provide additional understanding of other independent variables that are associated and influence the intention to buy halal items.

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