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Moderating Effect of WAQF for Tourism Sustainability in Malaysia: A Mixed-Method Approach

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Abstract: Due to its substantial contributions to the economy, society, environment, and other sectors, tourism is vital. To keep the tourism business sustainable, the government and other relevant stakeholders must allocate a sizable budget. Consequently, waqf is one way to lessen reliance on government funding. Waqf, in general, refers to assets that Muslims willingly donate and plan to use or grow for the good of the community. The purpose of this study is to determine whether the tourism industry and the economic, social-cultural, environmental, and transversal pillars are significantly correlated. It also looks at how waqf moderates the relationship between the tourism sector's sustainability and the economic pillar. Both quantitative and qualitative methods are used in this methodology. Quantitative data were obtained from 150 respondents, and qualitative data were collected through interviews to verify the quantitative findings. The results show significant positive relationships between economic, social-cultural, environmental, and transversal pillars with tourism industry sustainability. The result also demonstrates that waqf moderates the relationship between the economic pillar and tourism industry sustainability. The implications of waqf would contribute to essential services to the community. This had many significant impacts on the economy as a whole and the sustainability of the tourism industry itself. Waqf can reduce the budget deficit, decrease the need for government borrowing, and decrease the interest rate, thereby removing a significant impediment to private and investment growth.

Keywords: *Tourism; sustainability; waqf; economic pillar; survey; interview; Malaysia.*

1. Introduction

Travel and tourism are important economic activities due to their significant economic contribution directly and indirectly. They have a substantial total contribution to the GDP of most countries around the world. Malaysia's tourism industry is the third-largest contributor to the country's economy. According to the Department of Statistics Malaysia (2019), the national tourism industry recorded a positive growth of 4.8% from January until May 2019, registering a total of 10,954,014 tourist arrivals compared to 10,454,447 in the same period last year. The figure showed an upward trend since 2005 and proliferated over the past twelve years, with an average annual growth rate of 11.2 percent. Consequently, for the industry's sustainability, the government needs to maintain the tourist attractions, facilities, and services offered to both local and foreign visitors, which will increase government expenditure. Massive spending by the government for the year 2020 is RM1.1 billion, for the year 2019 is RM100 million, for the year 2018 is RM2 billion, and for the year 2017 RM400 million for the tourism industry. Though tourism generates income for the economy, government expenditure on this industry continues to increase. One of the alternatives to reduce spending without relying on government funds due to the critical/limited availability of the budget is to devise the waqf model as an innovative way to fund the tourism industry. There are difficulties in maintaining Malaysia's tourism business.

Many things could be a barrier to its development and long-term viability. Due to its geographic location, Malaysia is vulnerable to natural disasters such as floods, landslides, and tropical storms. Climate change might make these problems worse, possibly having an impact on infrastructure and tourist attractions. Other nations in the region compete with Malaysia for tourism (Ismail et al., 2022). Competing nations frequently make significant investments in their tourism industries, which may turn away potential tourists from Malaysia. Infrastructure development can be advantageous, but it can also present problems if it causes overdevelopment, traffic congestion, and environmental damage. It is critical to strike a balance between responsible tourism and infrastructural growth. Cultural insensitivity and social tensions between residents and tourists can occasionally result from large numbers of tourists. It's crucial to make sure that tourists respect and benefit from the local inhabitants. Sometimes the economic benefits of tourism are concentrated

in a small number of places, leaving other regions with few options. It is essential for equitable economic growth to address this inequality. Previous studies on sustainability in the tourism industry focus on other elements such as economic (Creaco & Querini, 2003), social-cultural (Boksberger & Laesser, 2007), environmental (Muhanna, 2006), and transversal pillars (Nunkoo, 2017). This study focused on the moderating effect of waqf apart from observing the element of economic, social-cultural, environmental, and transversal pillars in determining the sustainability of the tourism industry. Therefore, this study is comparable with the previous research by the inclusion of the element of waqf.

Waqf means stopping, containing, or preserving something and is derived from the root verb in Arabic. It also brings other definitions that are pious (charitable) foundations (Çizakça, 1998). In general, waqf represents voluntarily donated assets by Muslims that are intended to be consumed/ developed for the benefit of the community (Marzuki, Amin, Haroming, Mohideen, & Ilyas, 2021). The Waqf system has been proven to become a major key to boosting a country's economy in many other sectors in Malaysia (Harun, Possumah, Shafiai, & Noor, 2016). Venture waqf in a circular economy opens a potential new direction in the transformative role that waqf can play to internalize compassion in financial contracting and develop an Islamic vision of entrepreneurship (Khan, 2019). The roles of waqf become evident and extended to other social purposes like supporting the education system, relief of poverty, taking care of animals, agriculture, horticulture, and water resources (Mahamood & Rahman, 2015; Yakubu & Aziz, 2019). Even though waqf is one of the essential elements of Islamic civilizations, many opportunities are not explored, particularly in Malaysia.

As a result, waqf is expected to be one solution to the tourism industry's sustainability problem. Thus, this study will investigate the significant relationships between the economic, social-cultural, environmental, and transversal pillars of the tourism industry in Malaysia. Next, this study will examine whether waqf moderates the relationship between the economic pillar and tourism industry sustainability in Malaysia. There are a few components to this article. The four pillars of Malaysia's economy—economic, sociocultural, environmental, and transversal—along with the sustainability of the tourism sector are first briefly discussed. Following the presentation of the conceptual framework for tourism industry sustainability, the role of waqf as a moderator in this study is stressed. The demographic, sample, data collection technique, and data analysis are all covered in the methodology section that follows. Also given were the findings from frequency, descriptive, and reliability analyses. Finally, the results from the qualitative study as well as the measurement and structural model have been presented. Conclusions and suggestions are given to round out the section.

2. Literature Review

Tourism in Malaysia Economy: Malaysia's Tourism Industry has shown sustained growth in demand and global expansion over the past decades. According to Tourism Malaysia statistics, in 2017, Malaysia had receipts of approximately RM82.1 million, with a total of 26.76 million tourist arrivals. This dynamic industry, therefore, has made this sector the third-largest contributor to the economy of Malaysia. But for sure, some people are involved in traveling and staying in or outside their country for leisure or business purposes for not more than one year in a row. In addition, in his article on the History of Tourism, Towner (1995) described the traditional perspectives as the affluent's practices, particularly in tourism settings such as resorts or extended tours (Towner, 1995). These forms of tourism are prestigious events that occur periodically in people's lives, and their significance is generally evaluated in quantifiable terms such as visit length and economic outlay.

Tourism has been vitally important in many countries as this sector can substantially benefit the country. The tourism industry requires the ability to continuously adjust to tourists' rapidly changing tastes and desires, their security and needs, their activities, and their enjoyment to achieve tourist/customer satisfaction. This industry also leads to other sectors and industries in Malaysia, such as employment, transportation, travel facilities, leisure and entertainment, lodging, food and beverage services, and much more. Previous studies by Archer and Fletcher (1996), and Frechtling and Horváth (1999) indicate that global and regional experiences revealed tourism industry generates significant positive direct and indirect effects. It helps develop and create jobs, as well as raise wages and capital income for the country.

Sustainability of Tourism Industry: Sustainable tourism is a tourism development system that can ensure sustainability or availability of natural resources, socio-cultural life, and the economy until the next generation.

In essence, sustainable tourism can provide long-term benefits to the local economy and social culture (both current and future) without harming the environment and addressing the needs of the visitors' industry and the community. Based on the definition, it can be perceived that sustainable tourism involves three main aspects social culture, economy, and environment, which should be aligned with each other. Thus, the sustainability of the tourism industry will be discussed in four contexts: i) Economic Pillar, ii) Socio-Cultural Pillar, iii) Environmental Pillar, and iv) Transversal Pillar.

The Economic Pillar and Sustainability of the Tourism Industry: Developing an economy depends on developing multiple business relationships and alliances, industry leaders, educational institutions, non-profit organizations, and the community. In the economic aspect, Marais, Plessis & Saayman (2017) reviewed critical success in tourism related to finance. (Cao et al., 2017) modeled the interdependence of tourism demand, such as analysis of tourism import and export, Gross Domestic Product (GDP), Consumer Price Index (CPI), and other economic indicators. Khan et al. (2017) examined the impact of air transportation and travel on inbound and outbound tourism related to trading and economic indicators. Capital investment spending in the tourism industry is another significant variable that stimulates economic growth. Capital investment means the sectors invested in human capital, land, and technology to increase their productivity and profit maximization further. Liu and Chen (2016) pointed out that increasing the government budget on fixed capital investment is one way to stimulate the economy. A recent study by Du et al. (2014) showed that tourism activities are associated with increases in GDP.

Thus, they suggested that governments and NGOs must cooperate more frequently to launch various tourism products to attract more tourists and encourage tourists to increase their spending on travel destinations. Ecotourism is one of the strengths of the Southeast Asia region, and the member countries have agreed to promote ecotourism within this region (Ruekeith, 2014). As a result, the government can earn more revenue from tourist expenditures, thus fostering economic growth. In an economic sense, Waqf could be characterized as diverting funds and other resources from current consumption and investing them in productive and prospective assets that generate large individuals or society at large revenue for future consumption. Therefore, Waqf is a special mixture of the saving act and the investment act. It works by eliminating those resources from consumption and at the same time putting them in the form of productive assets that increase the economy's capital accumulation (Ismail, 2023). Therefore, the following hypothesis is developed:
H1: There is a significant relationship between the economic pillar and the sustainability of the tourism industry development.

The Socio-Cultural Pillar and Sustainability of the Tourism Industry: The socio-cultural pillar is a concept often associated with sustainable development and serves as one of the three key dimensions, along with the economic and environmental dimensions, that make up the overall framework for sustainability. In the context of sustainable development, the socio-cultural pillar refers to the aspects of human society, culture, and community that need to be considered and addressed to ensure that development is both equitable and sustainable. Balbi et al. (2013) examined the strategies of adaptation to tourism demand changes in the social-cultural aspect. Buonincontri et al. (2017) managed the experience co-creation process in tourism destinations, and Khazai, Mahdavian & Platt (2017) developed a framework for benchmarking and monitoring progress on disaster recovery. From a social-cultural aspect, Lee & Hsieh (2016) analyzed sustainable tourism indicators. Any sustainable community's fundamental goal is to promote human well-being by improving the quality of life. That's the cultural pillar's priority. According to Kepe (2004), local communities must have a sense of helping their communities benefit positively from tourism development. As indicated by previous research, the communities will work closely with non-governmental organizations to educate people on tourism development. To ensure the level of development of tourism, a community can be any existing or potential network of individuals, groups, and organizations that share or have the potential to share common concerns, interests, and objectives (Aref & Gill, 2010). Therefore, the following hypothesis is developed:
H2: There is a significant relationship between the social-cultural and sustainability of the tourism industry development.

The Environmental Pillar and Sustainability of the Tourism Industry: The environmental pillar is one of the three key dimensions of sustainable development, alongside the economic and socio-cultural pillars. It focuses on the natural environment and ecological aspects of development. The environmental pillar is

concerned with protecting, preserving, and responsibly managing the Earth's natural resources and ecosystems to ensure long-term sustainability and the well-being of current and future generations. In the environmental aspect, Tang & Tan (2017) proposed a factor decomposition model for analyzing the tourism industry's carbon emission, which refers to the conservation and management of resources, including natural and cultural resources, biodiversity, and waste management. Crouch & Ritchie (1999) define natural resources as the nature of the environment's core resources, including flora and fauna species.

Tourism destinations are a mixture of tourism items such as environmental resources, a selection of facilities, and services to attract visitors (Dwyer & Kim, 2003). Environmental or natural resources are considered one of the main tourist attractions, particularly in rural tourism (Lane, 2009). Therefore, it is advisable to preserve natural resources to maintain the quality of rustic tourism products (Sok, 2010; Reimer & Walter, 2013). Tahir & Roe (2006) highlight the physical integrity in maintaining and building the quality of the landscape in urban and rural areas and preventing ecological and visual pollution. Thus, biological diversity promotes and protects the environment, natural habitats, and wildlife and minimizes the impact of tourism on the environment. The purpose is to sustain the tourism industry for a long time. Therefore, the following hypothesis is developed:
H3: There is a significant relationship between the environmental pillar and the sustainability of the tourism industry development.

The Transversal Pillar and Sustainability of the Tourism Industry: The transversal pillar is not a widely recognized or standardized term in the context of sustainable development. However, the idea of a transversal pillar could refer to a cross-cutting or overarching dimension that interacts with and influences all three main pillars of sustainable development: economic, socio-cultural, and environmental. Transversal pillars in this study refer to governance, security, and infrastructure. Governance is interpreted as a process involving teamwork, collaboration, and stakeholder cooperation to ensure that tourism's social and environmental development in the local economy has multiplier effects (Pulido-Fernández & Merinero-Rodríguez, 2018). Security is essential in all tourist destinations, including transportation routes, zoos, parks, restaurants, bathrooms, hotels, malls, and religious sites for visitors. (Haralambopoulos & Pizam, 1996). Getz (1987) has identified four broad traditions or approaches to tourism planning: (i) boosterism, (ii) an economic, industry-oriented approach, (iii) a physical/spatial approach, and (iv) a community-oriented approach. Tourism infrastructure is the transport, social, and environmental infrastructure supply chain working together to create a regional destination. The destination's infrastructure is a critical determinant of competitiveness (Moreira & Lao, 2014).

Tourism's inherent complexity also requires its development to be accompanied by effective planning and management processes based on sustainability principles. Discrepancies between national government structures and local government perspectives often create a space for local, private interests to dominate rather than strategies leading to socially equitable development that considers residents' needs (Riensche, Castillo, García-Frapolli, Moreno-Casasola, & Tello-Díaz, 2019). Frequent institutional, economic, and social changes are added to the challenge of effective management, making it difficult to manage cooperation and governance (Halkier et al., 2019) in an environment of shifting governance modes. These shifts are a recent focus of the tourism governance literature, along with some main issues related to mobility and hyper-neo-liberalism (Jamal & Camargo, 2018). Governance is a multi-faceted concept in tourism, along with its multi-scale nature (Chaperon, 2017). This helps explain the multitude of methods used to consider the essence of tourism governance and, secondly, how to manage the tourism industry effectively. Therefore, the following hypothesis is developed:
H4: There is a significant relationship between the transversal pillar and sustainability of the tourism industry development.

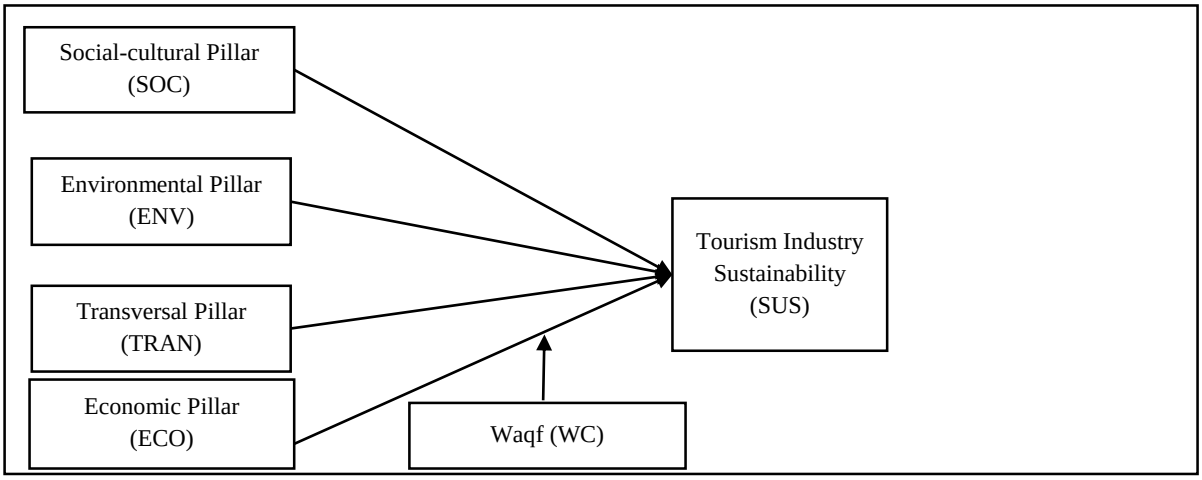
Waqf as Moderator: Çizakça (1998) agreed that the waqf program significantly led to a reduction in government spending that resulted in a decrease in budget deficits, reduced government lending requirements by cutting down the 'crowding-out effect,' and this resulted in a decline in interest rates leading to fundamental obstacles to private investment and growth. Waqf is not part of government expenditure. Indeed, the waqf scheme extended to numerous essential services such as health, education, towns, land, construction, and much more that were made available to the government at no cost in history. It happened with the participation of the individual or private sector. The Waqf system encourages the involvement of any person or private sector

through voluntary actions and will, therefore, minimize the role of government in the economy. The more waqf funds collected for some community-friendly development projects, the less will be the government for some programs (Budiman, 2014). In an economic sense, Waqf could be characterized as diverting funds and other resources from current consumption and investing them in productive and prospective assets that generate large individuals or society at large revenue for future consumption.

Therefore, Waqf is a special mixture of the saving act and the investment act. It works by eliminating those resources from consumption and at the same time putting them in the form of productive assets that increase the economy's capital accumulation. Waqf has played a unique role and always has the potential to do so. Waqf could be regarded as a fundamental financial institution to stimulate economic activity while at the same time ensuring that the gains accrue to some part of society. Therefore, waqf is a unique mixture of saving and investment acts. It works by eliminating those resources from consumption and, at the same time, putting them in the form of productive assets that increase the economy's capital accumulation. Thus, waqf could reduce government spending and economic participation, prevent deficit financing and decrease interest rates, restore income and wealth distribution, eradicate poverty, and enhance economic progress. Therefore, the following hypothesis is developed:
H5: Waqf moderates the relationship between the economic pillar and the sustainability of the tourism industry.

Conceptual Framework: The conceptual framework (see Figure 1) is derived from the empirical literature discussed in the previous sections. A framework was developed specifically to study the relationship between the social-cultural pillar, environmental pillar, transversal pillar, and moderating effect of waqf contribution towards the economic pillar with the tourism industry sustainability.

Figure 1: Conceptual Framework for Tourism Industry Sustainability



3. Methodology

This study employed a mixed-method approach to enrich the findings. It started with the quantitative analysis. Quantitative research design is a systematic, structured approach to conducting research that aims to collect and analyze numerical data. At the same time, qualitative is needed in this study to support the quantitative analysis through semi-structured interviews. The explanatory sequential design is applied by first getting quantitative data and analyzing, getting the result, and determining the quantitative results to explain. Second, gather the qualitative data and analysis, get the results, and interpret how qualitative data demonstrate the quantitative results.

Population and Sample: This study's population comprised staff at the Tourism Department who work in the Ministry of Tourism, Arts, and Culture. The Tourism Department staff consists of managers and executives who conduct tourism-related activities. The next is the staff at Waqf Management Organization who administer and

manage waqf fund: Jabatan Wakaf, Zakat & Haji, Perbadanan Waqf Selangor, Yayasan Sofa, and Yayasan Waqf Malaysia. The tourism industry representative consists of travel agent employees, the staff of transportation services, and hotel-related tourism staff. The other related parties in the tourism industry are local and international tourists and the public, the last population. The reason for choosing people with experience in the tourism industry as the population was to find out which pillar contributes to the sustainability of the tourism industry with the waqf element. The selection of the population and samples was based on a purposive sampling technique. The sample drawn for this study using G-power is 150. In determining the sample size, this study requires 100 and above respondents (Hair et al., 2014). Based on Krejcie & Morgan (1970), a known population table of sample size, the sample size for this study is 108 respondents. Furthermore, based on G-Power application analysis, the sample size needed is 85 respondents. Hence, with 150 respondents obtained for this study, the number of sample size questionnaires being distributed was valid and represented the population.

Data Collection Method: This study used a self-administered survey and drop-off and collect technique. The self-administered survey was used because of its low-cost advantage per survey, and this survey method has less interviewer bias. The self-administered survey also can reach a geographically widespread sample at a lower cost as there is no need for the researcher to be present. For the drop-off technique, the questionnaires were distributed in the office.

Data Analysis: In this study, the quantitative data will be measured by descriptive statistics. The data are coded, computed, and processed using the Statistical Package for Social Science (SPSS) for Window and Partial Least Square Structural Equation Modelling using the Warp PLS 4.0 for this study. This model has four independent variables. The data collected will be analyzed according to four types of analysis: reliability analysis, descriptive analysis, correlation analysis, and regression analysis. Finally, the qualitative data are analyzed using the content analysis process. For qualitative study approach, involves collecting data from a natural setting, using the researchers as the key instrument for data collection, using variate data, inductive and deductive data analysis, flexibility, and originality of information (Creswell, 2014). The interviewees for this study involved staff from the tourism department and Waqf institution in Selangor. Therefore, the researchers used a purposeful sampling technique in drawing respondents in this study. The interview method was used for collecting data from the selected interviewees. The interviews lasted for 15-20 minutes with each interviewee. The responses from the interviewees were recorded with a voice recorder which was later transcribed and coded. Themes were generated from the information provided by these interviewees. Finally, the findings generated from the interviews are discussed in detail in the results and discussion section.

4. Results and Discussion

Frequency Analysis: The results show that the demographic profile and the distribution of gender for this study can be considered well-balanced (Female = 58 percent; Male = 42 percent). Out of 150 valid respondents, 61.3 percent were over 34 years old, 24.7 percent had 11 to 15 years of working experience, and 55.9 percent were from related parties in the tourism industry. Next, the respondents representing the department unit show that out of the total respondents, 55.9 percent (n=80) of the respondents are from the Tourism Department of Malaysia. 11.9 percent (n=17) of the respondents are from the State of Waqf Management, and 11.9 percent (n=17) of the respondents are representatives from the tourism industry. Finally, 20.3 percent (n=29) of the respondents are from other related parties in the tourism industry.

Descriptive Analysis: Descriptive statistics are measured in terms of the mean and standard deviation. The results show that "The tourism industry helps the country to earn income from currency exchange" scored the highest mean among seven items (M=3.57, SD=0.814) since most respondents strongly agreed that they still noticed the tourism industry helps the country earn income from currency exchange. However, the majority of the respondents answered point 3 on the scale (neutral) for "The tourism industry helps the local organization and community to grow," which scored the lowest mean (M=3.30, SD=0.93). This indicates that related parties in the tourism industry somehow agreed that the tourism industry helps the local organization and community to grow. Other items show that associated parties in the tourism industry agreed that the tourism industry must embrace community residents' values (M=3.56, SD=0.82). Furthermore, the related parties also agreed

that the tourism industry could attract more investments in local communities (M=3.51, SD=0.79) and agreed that the tourism industry could create job opportunities (M=3.50, SD=0.87).

Finally, the related parties somehow agreed that the tourism industry enhances local income (M=3.48, SD=0.81) and agreed that the government earns revenue from taxes from the tourism industry (M=3.37, SD=0.85). The results here show that "Proper energy management should be practiced in the tourism industry" scored the highest mean among six items (M=3.56, SD=0.81) since most respondents strongly agreed that proper energy management should be practiced in the tourism industry. However, the majority of the respondents answered point 3 on the scale (neutral) for "The tourism industry motivates the public institution to arrange open spaces", which scored the lowest mean (M=3.27, SD=0.92). This indicates that the related parties somehow agreed that the tourism industry motivates public institutions to arrange open spaces. Other items show that the associated parties agreed that the tourism industry helps increase environmental attractiveness (M=3.54, SD=0.82). Furthermore, the related parties in the tourism industry also agreed that the tourists have to participate in the natural environment (M=3.51, SD=0.75) and agreed to promote the use of recycled and bio-degradable products to tourists (M=3.42, SD=0.78).

Finally, the related parties somehow agreed that the tourism industry protects natural and artificial resources, (M=3.41, SD=0.71). The results show that "The tourism industry should encourage local communities to strengthen their cultural identity" scored the highest mean among the seven items (M=4.22, SD=0.84). Most respondents strongly agreed that the tourism industry should encourage local communities to strengthen their cultural identity. However, most respondents answered neutrally for "Cross-cultural exchange should be practiced in the tourism industry," which scored the lowest mean (M=3.49, SD=0.79). This indicates that the tourism industry's related parties somehow agreed that cross-cultural exchange should be practiced in the tourism industry. Other items show that the tourism industry's related parties agreed that the tourism industry helps to promote social interaction (M=4.11, SD=0.88). Furthermore, the tourism industry's related parties also agreed that the tourism industry helps to increase the quality of people's lives (M=3.59, SD=0.81) and agreed that the tourism industry could diversify the foreign language in communication (M=3.57, SD=0.78). Finally, the related parties in the tourism industry somehow agreed that the preservation of cultural heritage is a need in the tourism industry (M=3.5, SD=0.75) and agreed that the tourism industry also provides opportunities for education (M=3.51, SD=0.83).

The results show that "The tourism industry must ensure good quality tourism experiences" scored the highest mean among eight items (M=4.25, SD=0.79) since most respondents strongly agreed that the tourism industry must ensure good quality tourism experiences. However, the majority of the respondents answered point 3 on the scale (neutral) for "Planning destinations is essential for tourists," which scored the lowest mean (M=3.50, SD=0.80). This indicates that the tourism industry's related parties somehow agreed that planning the destinations is essential for tourists. Other items show that the related parties agreed that the tourism industry's successful management requires an advanced planning strategy (M=4.17, SD=0.88). Furthermore, the associated parties also agreed that innovation helps improve the tourism industry (M=4.03, SD=0.92) and agreed that good business ethics is vital for tourists (M=3.69, SD=0.71). Moreover, the tourism industry's related parties also agreed that tourists prefer safety and security (M=3.58, SD=0.81) and agreed that better infrastructure services would increase the number of tourists (M=3.56, SD=0.79). Finally, the related parties somehow agreed that effective management could boost the tourism industry (M=3.51, SD=0.83). The results show that "Waqf enhances the activities for the tourism industry" scored the highest mean among six items (M=4.21, SD=0.93) since most respondents strongly agreed that Waqf enhances the tourism industry's activities. However, the majority of the respondents answered point 3 on the scale (neutral) for "Waqf prevents the deficit in the development of the tourism industry," which scored the lowest mean (M=3.31, SD=0.93).

This indicates that the related parties in the tourism industry somehow agreed that Waqf prevents the deficit in developing the tourism industry. Other items show that the associated parties in the tourism industry agreed that the Waqf could help reduce government expenditure (M=3.58, SD=0.81). Furthermore, the related parties also agreed that the tourism industry's future investment could utilize the Waqf fund (M=3.50, SD=0.87) and agreed that the Waqf is an opportunity to develop the tourism industry (M=3.49, SD=0.81). Finally, the related parties somehow agreed that Waqf facilitates the tourism industry to reduce financial dependence on the government (M=3.37, SD=0.856). The results show that "The tourism industry can protect the environment"

scored the highest mean among the five items (M=3.53, SD=0.82) since most respondents strongly agreed that the tourism industry could protect the environment. However, the majority of the respondents answered point 3 on the scale (neutral) for "Better infrastructure could improve the tourism industry," which scored the lowest mean (M=3.26, SD=0.92). This indicates that the related parties somehow agreed that better infrastructure could improve the tourism industry. Other items show that the associated parties agreed that security and safety could enhance the tourism industry (M=3.49, SD=0.74). Furthermore, the associated parties also agreed that the cultural exchange experience happens in the tourism industry (M=3.41, SD=0.78). Finally, the tourism industry's related parties somehow agreed that the tourism industry could benefit a country's economy (M=3.39, SD=0.69).

Reliability Test: Based on reliability analysis, the Cronbach alpha reliability coefficient values are in the range of 0.78 to 0.93, as represented in Table 1. This shows that the instrument was reliable after conducting two pre-tests to measure what it was expected to measure.

Table 1: Reliability Analysis

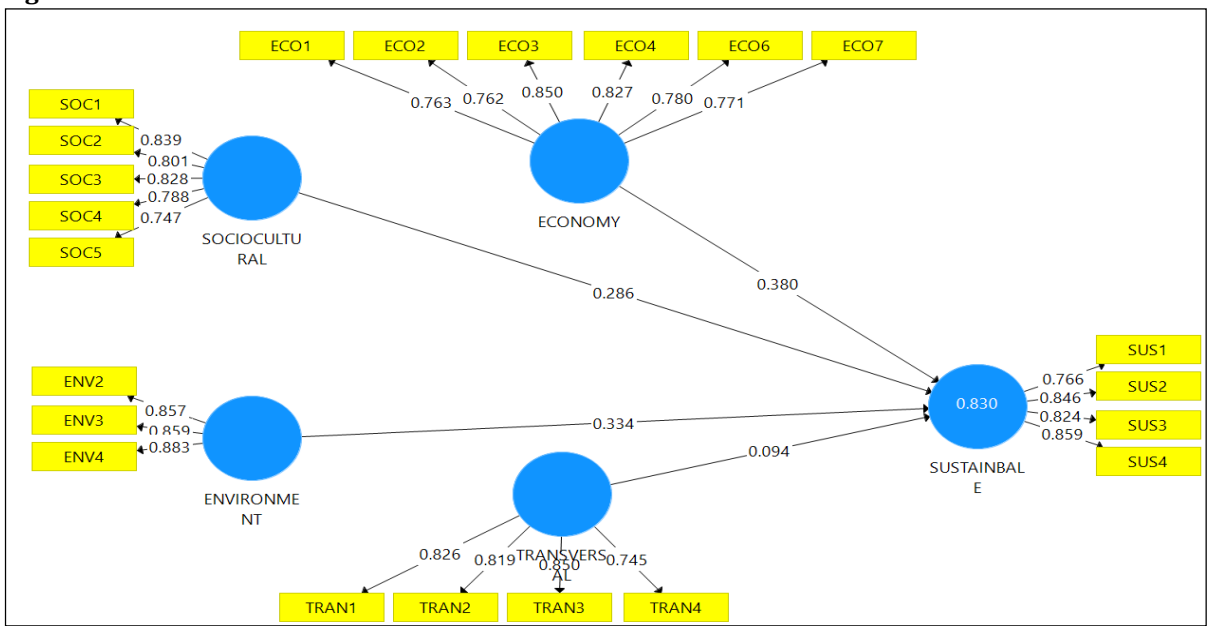
Measurements	No of item	Source
Sustainable Tourism Industry (SUS)	5	α = 0.89 Inskeep (1991)
Economic Pillar (ECON)	7	α = 0.86 Inskeep (1991)
Socio-cultural Pillar (SOC)	7	α = 0.78 Inskeep (1991)
Environmental Pillar (ENV)	6	α = 0.93 Inskeep (1991)
Transversal Pillar (TRAN)	8	α = 0.81 Inskeep (1991)
Waqf (WC)	6	α =0.85 Gonzalez and Torres (2014)

Measurement Model: Next, the study presents the scores for outer loading, composite reliability, convergent reliability, and Cronbach Alpha for reflective measurement model assessment. The first step in model assessment involves examining the individual indicator loadings. It estimates relationships and determines an item's total contribution to its assigned construct. Loadings above 0.7 are recommended, indicating that the construct explains more than 50 percent of the indicator's variance, thus demonstrating that the indicator exhibits a satisfactory degree of reliability (Hulland, 1999). The indicator loadings scores are between 0.745 and 0.883, which exceed the recommended value, suggesting a satisfactory degree of reliability. The second step involves assessing the model's internal consistency reliability using composite reliability (CR). Higher values of CR generally indicate higher levels of reliability. Values between 0.70 and 0.90 are considered "satisfactory to good" (Diamantopoulos, Sarstedt, Fuchs, Wilczynski, & Kaiser, 2012). The three constructs' CR value was between 0.885 and 0.910, which exceeded the acceptable value of 0.7.

In addition, the Cronbach Alpha value for all constructs was between 0.829 and 0.881, which also exceeded the recommended value of 0.7. Thus, the internal consistency of the items used in this study was adequate and confirmed (Bagozzi & Yi, 1988). The next step requires an assessment of the convergent validity of each construct measure by using the Average Variance Extracted (AVE) for all items on each construct. Convergent validity is the extent to which a construct is related to other construct designs to explain and measure its items' variance. The minimum acceptable AVE is 0.50 or higher, which indicates that the construct explains 50 percent or more of the variance of the items that make up the construct (Bagozzi & Yi, 1988). The AVE scores were between 0.629 and 0.751, higher than the minimum acceptable AVE of 0.50, indicating a satisfactory convergent validity. Subsequently, there is a need to assess the discriminant validity to ensure the construct does not correlate with other constructs. For this study, the Fornell-Larcker criteria were used to examine the construct level validity. It suggests that each construct's AVE should be compared to the squared inter-construct correlation of that same construct, and it should not be larger than their AVEs (Fornell & Larcker, 1981).

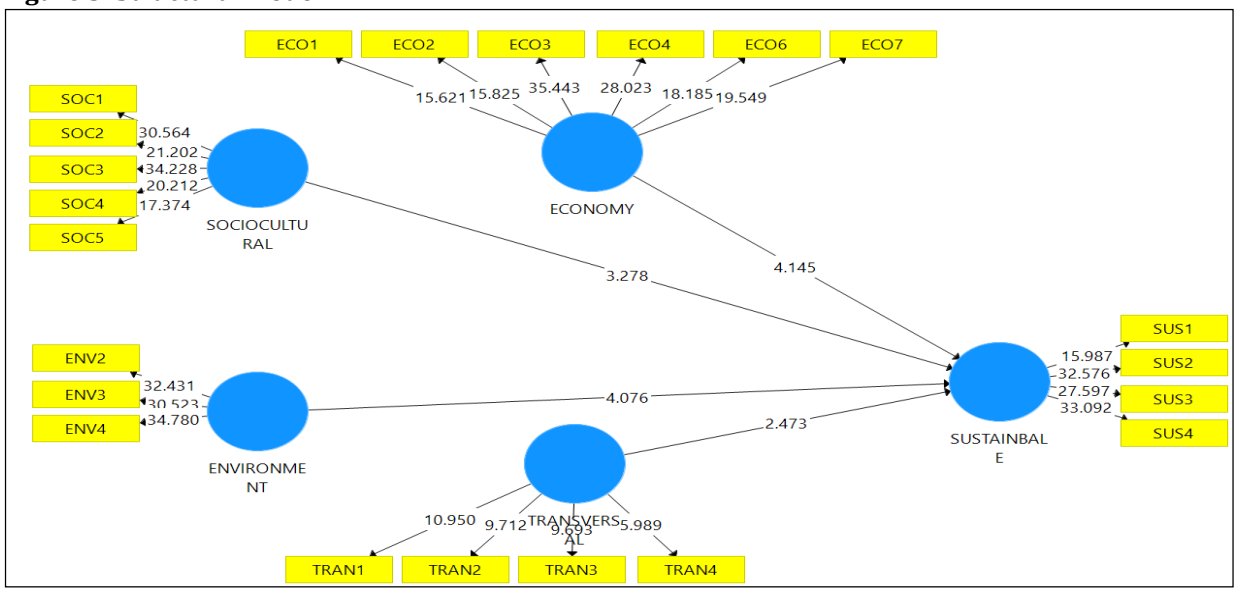
The AVE's square roots are shown on the diagonal and printed in bold, while the non-bold values represent the value of intercorrelation between constructs. The AVE's square roots should be higher than the off-diagonal components. The results ranging between 0.793 and 0.867 meet the criteria stipulated by Fornell & Larcker (1981). Hence, it indicates that the discriminant validity of the model is confirmed. Cross-loadings are another way to check for the discriminant validity at the indicator stage (Grégoire & Fisher, 2006). The loading of each indicator should be higher on the construct it is intended to measure. All measuring indicators are loaded higher than other construct indicators. Thus, the loading confirms that the discriminant validity of the model has been attained. With the present study's results showing all path model measurements as valid and reliable, it is appropriate to proceed to the next step. This involves the assessment of the structural model to determine the significance of the relationships and the developed hypotheses (Henseler, 2012). Additionally, no item was dropped as the values were well above the recommended minimum value, as shown in Figure 2.

Figure 2: Measurement Model



Structural Model: Once satisfied with the measurement model results, the next step in evaluating the PLS-SEM results is to assess the structural model, which involves testing all the hypotheses to identify the effect of the exogenous variables on the endogenous variables to answer the second research question as described in Chapter 1 (Hair, Hult, Ringle, & Sarstedt, 2016). The structural model has four main criteria used in the evaluation, including i) estimation of path coefficient (β), ii) determination coefficient (R2), iii) effect size (f2), and iv) prediction relevance (Q2) (Chin, 2010). Before assessing the structural relationships, collinearity must be examined to make sure the results are not biased. Bias occurs when independent variables in a model are correlated. One way to measure collinearity is by referring to the variance inflation factor (VIF). Ideally, the VIF values should be close to 3 and lower. VIF values above 5 indicate possible collinearity issues (Mason & Perreault, 1991; Hair, Hult, Ringle, & Sarstedt, 2016). The results show no strong indication of multicollinearity as the VIF values for the structural model were between 1.019 and 4.905. Since collinearity is not an issue, the next step is to evaluate the relationships' statistical significance and develop hypotheses. The hypotheses were tested by looking at the path coefficient (β), the significance level (p-value) generated from the 97.5 percent confidence intervals (CI) on the relationships between economic (ECO), environmental (ENV), social-cultural (SOC), and transversal (T) with tourism industry sustainability and how does Waqf contribution moderate the relationship between the economic pillar and tourism industry sustainability. Refer to Figure 3.

Figure 3: Structural Model



The first hypothesis (H1) states that there is a significant relationship between the economy and the sustainability of the tourism industry. The results reveal that the tourism industry's economy and sustainability have a significant positive relationship (β = 0.380, t = 4.145, p-value = 0.000). Thus, the proposed H1 is accepted. The second hypothesis (H2) states a significant relationship exists between the environment and the sustainability of the tourism industry. The results show that they have a significant relationship (β = 0.334, t = 4.076, p-value = 0.000). Therefore, H2 is statistically significant. The third hypothesis (H3) states that there is a significant relationship between the social-cultural and sustainability of the tourism industry. The results show that social-cultural and sustainability have a significant positive significant relationship (β = 0.286, t = 3.278, p-value = 0.001). This shows that the proposed H3 is accepted.

The fourth hypothesis (H4) states a significant relationship between the transversal and sustainability of the tourism industry. Similarly, the results also support the fourth hypothesis (H4), showing a significant relationship between the transversal and sustainability of the tourism industry (β = 0.094, t = 2.473, p-value = 0.014). Besides this, the β value also represents the strength of the effect of each independent variable (IV) on the dependent variable (DV). The higher the β value, the stronger the effect of IV on DV. The analysis shows that for every unit increase in ECO, the SUS will increase by 0.380, provided that other factors remain unchanged. Furthermore, for every unit increase in ENV, the SUS will increase by 0.334, provided that other factors remain unchanged. With the same condition, the results also reveal that for every unit increase in SOC, the SUS will increase by 0.286. Finally, every unit increase in TRAN will impact 0.094 of SUS. Thus, it can be suggested that ECO is the most influential factor in structural model. The results are summarized in Table 2.

Table 2: Path Coefficient (β), T-Value and Significance Level

	Path Coefficient (β)	T-Value	P-Values	Hypothesis
H1: ECO->SUS	0.380	4.145	0.000	Accepted
H2: ENV->SUS	0.334	4.076	0.000	Accepted
H3: SOC->SUS	0.286	3.278	0.001	Accepted
H4: TRAN->SUS	0.094	2.473	0.014	Accepted

Notes: ECO = Economic, ENV =Environment, SOC = Sociocultural, SUS = Sustainable, TRAN = Transversal

The following assessment examines the coefficient of determination (R2) value of the endogenous construct(s). Table 2 shows that the Economic (ECO), environmental (ENV), Socio-cultural (SOC), and Transversal (TRAN)

can explain 83 percent of the sustainability of the tourism industry (SUS). The value of R2 for this study is more than 50 percent, which is acceptable in social science studies because of the complications in interpreting human behavior. The result of the moderating effect analysis was performed using the bootstrapping procedure. The fifth hypothesis (H5) states that Waqf moderates the relationship between economics and sustainability. The results reveal that Waqf moderates the relationship between the economy and the sustainability of the tourism industry and has a significant positive relationship (β = 0.080, t = 2.004, p-value = 0.046).

Findings for Qualitative: The steps to gather qualitative data are by interviewing the respondents following purposive sampling. The respondent's criteria must be the Tourism Department staff who conduct tourism-related activities. The next is the staff at the Waqf Management Organisation, who administer and manage the Waqf fund. Purposive sampling is selected for this study to obtain information-rich and aimed insight as mentioned by Patton (2002). There are four respondents participated in this study. The number of respondents is sufficient for this study to verify the data, as mentioned by Creswell and Clark (2018), as the final sample size is not determined until it reaches saturation. Table 3 summarizes the respondent's profile.

Table 3: Respondent's Profile

Respondents	Gender	Age	Employer
1	Female	43	Tourism Department
2	Male	48	Tourism Department
3	Male	51	Waqf Organisation
4	Female	56	Waqf Organisation

Interviews were conducted through phone calls. Once the data has been collected and transcribed, the data are analyzed based on quantitative data findings through the content analysis process. Table 4 summarizes the results of qualitative data analysis.

Table 4: Summary of Qualitative Results

	Qualitative Results
Economic Pillar	R1-R4 – Respondents agree that the tourism industry is important to stimulate economic growth.
Social-cultural Pillar	R1-R4 – Respondents stated that more cultural and social events boost the tourism industry.
Environmental Pillar	R1-R4 – Respondents agree that preserving natural resources is important to maintain the quality of rural tourism products and protect the environment.
Transversal Pillar	R1-R4 - Respondents indicate the importance of good governance, security, and infrastructure to boost the tourism industry.
Waqf	R1-R4 – Respondents agree that waqf funds can be used to maintain tourism facilities.

5. Conclusion and Implications

This study aims to address the significant relationships between economic, social-cultural, environmental, and transversal pillars with tourism industry sustainability and waqf moderates the relationship between the economic pillar and tourism industry sustainability. This study's first objective is that carry out the PLS-SEM structural model's assessment to test the hypothesis in determining the significant relationships between economic, social-cultural, environmental, and transversal pillars and tourism industry sustainability. Next, interviews were conducted to gain the perspectives of the stakeholders involved in the tourism industry in

Malaysia. The economic pillar has a significant effect on the tourism industry's sustainability. The more economic activities, the more enduring the sustainability of the tourism industry. Therefore, the government, in this case, Tourism Malaysia, should retain and continuously collaborate with the related tourism agencies to stimulate the economy by introducing the program to enhance local tourism. Proper promotion and marketing to the public to raise awareness for holiday destinations and tourism products in Malaysia should be initiated and practiced. For the social-cultural pillar, findings provide evidence that there is a significant positive relationship and direct effect between the social-cultural pillar and the sustainability of the tourism industry. More social-cultural can be developed with the sustainable tourism industry.

Therefore, the State of Tourism Malaysia needs to continue more cultural and social events to boost the tourism industry. By doing this, the local community can mix with people from diverse backgrounds with different lifestyles, which may lead to improved lifestyles and practices from the tourists' examples. For the environmental pillar, there is a significant positive relationship and direct effect between the environmental pillar and the sustainability of the tourism industry. Environmental quality can lead to the sustainability of the tourism industry. Protecting environmental or natural resources is considered one of the main attractions for tourists, particularly in rural tourism. Tourists should maintain to preserve natural resources to maintain the quality of the products of rural tourism. For the transversal pillar, findings confirm a significant positive relationship and direct effect between the transversal pillars with tourism industry sustainability. The more effective the transversal applied, the more sustainable the tourism industry. Therefore, the government needs to increase security levels to lower the crime rate and introduce an online payment gateway, good governance practices, and health awareness of the epidemic transmission. The application of QR codes for payment, keeping track of places you visit, and social distancing may lower the risk since the pandemic is still there.

For the second objective, the PLS-SEM structural model's assessment was carried out to test the hypothesis, that waqf moderates the relationship between the economic pillar and tourism industry sustainability. Next, the interviews were conducted to obtain opinions from the stakeholders in the tourism industry. The result also verifies that waqf moderates the relationship between the economic pillar and tourism industry sustainability. So, with the establishment of Waqf for economic, the more the tourism industry sustainability benefits. Waqf's contribution can also help reduce government expenditure, prevent the tourism industry's deficit in development, and enhance the tourism industry's activities. Thus, the tourism industry's future investment could utilize the waqf fund, and the tourism industry can reduce the government's financial dependency. Therefore, this study's findings are essential in providing literature expansion on the role of Waqf in the sustainable tourism industry. An all-encompassing strategy that takes into account the economic, sociocultural, environmental, and transversal pillars will enable sustainability in the tourism sector. Each of these pillars is essential to the success and long-term survival of Malaysia's tourist industry. Investment opportunities in infrastructure, lodging, and other tourist-related industries may arise from promoting sustainable tourism. Stressing the value of maintaining cultural heritage and traditions can help a place maintain its distinctiveness and draw tourists looking for real-world experiences. Natural landmarks, including rainforests and coral reefs, should be preserved so that tourists continue to find them appealing and so that the harm that tourism does to these ecosystems is reduced.

For an all-encompassing and balanced development, it is crucial to understand how economic, sociocultural, and environmental aspects are interconnected. In addition, Waqf institution can formulate appropriate processes and action plans suited to the current situation and crises. With that, stakeholders could also implement a suitable program to maintain the sustainability of the tourism industry and, at the same time, generate the growth of waqf to sustain the tourism industry. The waqf system also will contribute to the ultimate goals of a modern economy. With a massive reduction in government expenditure, the implications of waqf would contribute to essential services to the community. This had many significant impacts on the economy as a whole and the sustainability of the tourism industry itself. Waqf can reduce the budget deficit, decrease the need for government borrowing, and decrease the interest rate, thereby removing a significant impediment to private and investment growth. Waqf's contribution will enable the tourism industry to be competitive without state coercion and, for example, redistribute taxation through the usual method but voluntary donations. In addition, strategic and significant ways of empowering waqf assets to generate income, expanding waqf for economic purposes, and developing new waqf institutions. This study has several limitations that can be addressed in future studies. First, this study did not get a response from tourists;

therefore, future researchers should collect data from tourists. Second, this research was conducted using a self-administered questionnaire that was distributed online. A face-to-face survey would have been used to gather data better to understand related parties in the tourism and waqf sector if the situation had been permitted.

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