

HALAL-BASED BUSINESS STUDY: A CASE STUDY IN TAIWAN

Yuliani Dwi Lestari^{a*}, Fatya Alty Amalia^b, Gatot Yudhoko^a, Togar M. Simatupang^a

^aSchool of Business and Management, Institut Teknologi Bandung, Indonesia

^bCommerce Administration Dept. Bandung State Polytechnic

Email: yuliani.dwi@sbm-itb.ac.id

Abstract. Today, a large demand of Halal market which dominated by Muslim-majority countries are mostly catered by Muslim-minority countries. Trading in the global Halal market becomes a refreshing business option for the enterprises, particularly those in Muslim-minority country. However, there is limited existing literatures that focus on this topic. Thus, this study was designated to investigate Halal industry development based on a case in Taiwan. It aims to examine the characteristics found in Halal-certified firms in Taiwan. Further, we also conduct a comparison of characteristics (i.e. internal condition, external pressure, innovation orientation, and perceived Halal attributes) between Halal and non-Halal firms and analyzed it with a statistical method. A survey with conveying the questionnaire to 35 Halal and non-Halal firms in Taiwan. It yields two interesting findings. First, there were significant differences in the means of external pressure, perceived Halal attributes, and innovation orientation from both groups. Halal firms exhibited stronger awareness upon external pressure on Halal matter, better perception of Halal attributes, and a higher tendency on innovation. Secondly, only the internal condition was found not significantly different in both groups, either Halal or non-Halal firm had a favorable internal condition.

Keywords: Halal business, Halal certification, Halal firms, Taiwan, Muslim-minority country

INTRODUCTION

Strong Muslim identity and better economic level of Muslim consumers which occurs presently has made Halal market becomes more lucrative besides due to the prediction on that Muslim population will be the largest one over the world in 2050 (Desilver & Masci, 2017; Izberk-Bilgin & Nakata, 2016; Mumuni, Veeck, Luqmani, Quraeshi, & Kamarulzaman, 2018). Pew research center in 2017 portrayed that an increase of 1 billion more of the Muslim population worldwide will happen by 2050 and that will take over the title of the fast growing religious population that defeating the Christian. Izberk-Bilgin & Nakata (2016) categorized the global Halal market into faith-based marketing which attended the Muslims' religious sentiments through Halal product or service and has opened a new option for enterprises to sustain their business. Given Halal market originates from the specific need of Muslims in order to fulfill their religious obligations, not all enterprises can simply comprehend how to engage with Halal market (Hassan, Arif, & Sidek, 2015; Nuratifah, Sharifudin, & Mariam, 2019). The challenge is getting more prevalent in integrity issue once the Halal product trading crossing countries with a different knowledge level of Muslim occurred (Zulfakar, Anuar, & Talib, 2014). Thus, it becomes more reasonable to firms in Muslim-minority country if they less chose Halal industry as their primary business strategy.

To be qualifying engage in Halal industry, the firms require to equip themselves with Halal certification first, going through assessment and accreditation stages, issued by Halal certification body - representing Muslim society for Halal matters. This step will ascertain the Halal status validity which attached on each Halal product or service the firms deliver to the market and reinforce the competitive advantage of the firm in the global market (Ali & Suleiman, 2018). In consequence, this thing becomes a notable requirement for the firms prior to engaging in Halal industry, especially those originating from Muslim-minority country. However, these challenges should be unlikely futile if the firms in Muslim-minority country decide to deal with Halal industry. Because of the preference of millennial Muslim consumer toward foreign food today, especially from Muslim-minority country (e.g. America and South Korea) are still preferable, even getting more popular due to media influence and strong perceived quality (K. M. I. Bashir, Kim, Mohibbullah, Sohn, & Choi, 2018; Han, Al-Ansi, Olya, & Kim, 2019; Manan, Ariffin, Maknu, Ibrahim, & Jaafar, 2019; Saeed & Azmi, 2019).

Taiwan, a small country in East Asia, is a country with distinguished achievements due to its innovation capability (rank 4th globally) and global competitiveness (rank 4th in the Asia-Pacific and 13th worldwide) according to the Global Competitiveness Report (2018) by World Economic Forum (Yang & Chiang, 2018). To bolster its global competitiveness, it was recorded that in 2016 the President of Taiwan issued a notable government policy namely New Southbound policy. This government policy basically looks to the friendship relation between Taiwan and Southbound countries (i.e. ASEAN, South Asian, New Zealand, and Australia) in terms of trade and economic (Ministry of the Interior (Taiwan), 2016). Due to its importance, the policy has as well implicated Taiwan to engage in Halal industry as the prominent Muslim-majority countries lie in the Southbound area (e.g. Indonesia, Malaysia, India, Pakistan). As Halal principle pertains with Muslim lifestyle, Halal industry nowadays already touches various business sectors from the product (e.g. food and beverages, cosmetic, medicine) until service (e.g. tourism, financial, logistics) (Reuters, 2018). For

Taiwan itself, based on MasterCard-Crescent Rating in 2019, Taiwan successfully sat at the third rank as the favorite Muslim travel destination for non-OIC countries (Organisation of Islamic Cooperation) along with the United Kingdom and Japan, yet still ranked below Singapore (1st) and Thailand (2nd).

To gain stronger competitiveness in Halal industry for Taiwan, the involvement of their enterprises with Halal industry must necessarily be taken into consideration. The more enterprises officially engage in Halal industry through Halal certification, the larger Taiwan's opportunity to survive in Halal industry. As such, it is necessary to comprehend the drivers of an enterprise to engage with Halal industry and later this attempt may impact on increasing enterprises' involvement in Halal industry. Since the last decade, the extant researches with relevant issue and listed in Scopus-indexed (e.g. Ab Talib & Ai Chin, 2018; Abd Rahman, Singhry, Hanafiah, & Abdul, 2017; Muhamed & Rahman, 2019; Rafiki & Abdul Wahab, 2016; Supian, Ahmad, & Abdullah, 2018) only focused in the firms with Muslim-majority country. Though Halal industry already captivates the global attention, based on the best knowledge of authors, we still found the imbalance focus in research scope between Muslim-majority and minority countries. Thus, this state has still left enough room for improvement since we believe different country context may bring different insight.

In this study, we aim to portray the characteristics found in firms in Taiwan with Halal certification. When designing the expected characteristics, we refer to two grand theories frequently put to use in previous researches which explaining the phenomenon of Halal industry (e.g. Ab Talib, Abdul Hamid, & Ai Chin, 2015; Ab Talib & Ai Chin, 2018; Ab Talib, Md. Sawari, Abdul Hamid, & Ai Chin, 2016; Ngah, Zainuddin, & Thurasamy, 2017) such as Resource-based view, Institutional Theory, and Diffusion of Innovation. After performing some intense reviews, for the result, the designated characteristics to examine herein are the internal condition, external pressure, innovation-orientation, and perceived Halal attributes which will be discussed further in the next section. To pursue the aforementioned aim, we compare the characteristics of Halal and non-Halal firms by running a statistical analysis (independent sample t-test). This test will help point at what characteristics the means differ significantly. A stronger awareness of external pressure, better perception of Halal attributes, and a higher tendency to innovation are the characteristics only found in the firms with Halal certification. To triangulate the result, the interview results from the Taiwanese government and Halal certification body was included as well. In brief, from both groups, there are significant mean differences in terms of external pressure, perceived Halal attributes, and innovation-orientation. However, no significant differences are found in the internal condition. With regard to the contribution, this study contributes in Halal research field as a preliminary study which will show the light for future researches to examine the antecedents of Halal certification for firms in Muslim-minority country. Though some recent studies (Ab Talib et al., 2015; Khan, Khan, & Haleem, 2018) already provided some insights about the adoption of Halal certification which relying on the experts' judgment and exhaustive literature review, yet they did not acquire the insights directly from the firms, the real adopter of Halal certification. By presenting the empirical data from the firm respondents in this study, we are getting closer than previous researches to catch the actual insights regarding the adoption of Halal certification.

LITERATURE REVIEW

Internal condition

Referring to Barney (1991) about Resource-based View (RBV), to pursue the competitive advantage the firm's resources (tangible and intangible) better carry with it the following attributes: valuable, rare, hard to imitate, and non-substitutable. To help a firm knows whether its resources already comply with RBV or not yet, later a VRIO (Valuable, Rare, Inimitable, and Organization) framework is developed to address it. However, Priem & Butler (2001) argued that RBV theory could not elucidate the "black box" process to tell on which certain resources need to exploit for the competitive advantage. A drawback also emerges from RBV theory when the market keeps changing constantly, the firm with RBV only can remain competitive for the short term. Seeing Barney's RBV was less practical for long term competitive advantage, Teece, Pisano, & Shuen (1997) expressed the term of the dynamic capability to tackle any market-related changes issue. The meaning of the dynamic capability is that a firm requires to be competent to routinize its capability in reconfiguring the resources as a response to the changing market (Eisenhardt & Martin, 2000).

Following the RBV theory, aligning with the works of Ab Talib, Abdul Hamid, & Chin (2016) and Ab Talib & Ai Chin (2018), we argue that in Muslim-minority country Halal certification can be considered a potential strategic resource to differentiate the firm from other common firms and deliver a unique image to Muslim consumers. Obtaining Halal certification can be a real response to the booming Halal market lately and will challenge any firm in Muslim minority countries to act against their conventional business activities. Having better resources alone without capable properly put them to good use, it will be a hard attempt to obtain Halal certification, thus a dynamic capability is necessary to possess (Chatzoglou, Chatzoudes, Sarigiannidis, & Theriou, 2018; Teece et al., 1997). Considering Halal market as an emerging market, apart from requiring to possess adequate tangible resources, we include transformational leadership (Anning-Dorson, 2018; J.-X. Chen, Sharma, Zhan, & Liu, 2019) and R&D (Wang & Lestari, 2013; Xie & Li, 2018) into internal condition, the first character herein, since those are important capabilities for a firm to survive within

the emerging market which actively involves exploratory innovation activities. Agreeing to the argument of (Tatoglu et al., 2019), we contend such strong internal condition can support well any future business activities which may need some adjustment in business activities and this also applies in Halal certification.

H1: Firms with Halal certification and without differs significantly in the internal condition.

External pressure

Any firm's conduct reflected in performing particular activities and decisions will always be in accordance with the given external pressure (DiMaggio & Powell, 1983). In consequence, under institutionalized circumstances the business functions within a firm will work following the current regulations and policies, attempting to more homogenize with those (Hanson, 2001; Lawrence & Suddaby, 2006). Oliver (1997) revealed the reason behind that behavior was that the firm sought conformity to the social context in order to gain legitimacy and led to maintain the firm's success, even survival. This notion had been recognized back then as isomorphism in institutional theory which put three kinds of external pressures: normative, coercive, and mimetic pressures (Bruton, Ahlstrom, & Li, 2010; DiMaggio & Powell, 1983). According to DiMaggio & Powell (1983), coercive pressure may arise due to influence from the regulatory or political affair and can affect the legitimacy of a business. Unlike coercive pressure, a different reason in normative pressure is found when the current professional standard has influenced such pressure necessarily (i.e. the relevant industrial norms). On the other hand, the factor of uncertainty and need to survive in the business competition will develop mimetic pressure. Mimetic pressure, in general, will push a firm to imitate other's best practice (Ab Talib, Md. Sawari, et al., 2016).

In Halal industry, these kinds of pressure can be employed to generate a better understanding of which pressure to develop Halal industry. For coercive pressure, Ab Talib & Ai Chin (2018), Fischer (2016); and Latif, Mohamed, Sharifuddin, Abdullah, & Ismail (2014) indicated this facet can come from any government regulation to promote Halal industry. To define normative pressure for Halal certification, as Ab Talib, Md. Sawari, et al. (2016) suggested that the pressure is more natural to emerge from Muslim consumers' demand instead of the professional norms. Since Halal principle is a matter of religious faith then only the recognition from Muslim consumers can be legitimate for Halal industry, not the professional's recognition (Ab Talib, Md. Sawari, et al., 2016). Meanwhile, the mimetic pressure comes up due to a firm's desire to survive in the midst of business competition. This circumstance leads the firm to follow their fellow firms in the same industry or other industry with similar characteristics even though the business benefits cannot be fully verified yet (Fikru, 2014; Mariotti, Kadasah, & Abdulghaffar, 2014). Regarding this explanation, we consider external pressures which referring to institutional theory can push the firm to be more aware of Halal certification.

H2: Firms with Halal certification and without differs significantly in external characteristic.

Innovation orientation

Halal market becomes a popular global market as worth around US\$ 2.107 billion in 2017 (Reuters, 2018) which the demands mostly arise from OIC countries. According to (Reuters, 2017), to fulfill these large needs, the non-OIC countries catered them by exporting Halal F&B worth \$190 billion in 2015 to OIC countries. These top five exporters are Brazil, India, Argentina, Russia, and France respectively in descending order, representing 28,5% exporting market in the sum. Based on this, in fact, the non-OIC countries hold an influential role as the supplier in Halal industry (Zakaria & Abdul-Talib, 2010), though Islamic-faith does not flourish enormously like in OIC countries. By such information, to engage in Halal industry for Muslim-minority countries, it means their business will muchly rely on the foreign market and exporting will be a regular activity for the firms.

Halal industry may be known originally as a foreign matter in Muslim-minority country, yet the firms there can indicate it the exploitable business opportunity if they show strong innovation-orientation in their business conduct (Pehrsson, 2019; Vyas, 2009). Prevalently, innovation is the mean of a firm to outperform competitors, achieving a competitive advantage in the midst of business competition (Pehrsson, 2019). The definition of innovation can be discerned in broader meaning as long as it associates with 'newness', by no means must create new technology (Mohamad & Backhouse, 2014). Being able to establish a newness principle either in the application or the implementation context, the firm already produces innovation which following Schumpeter's idea of innovation (O'Dwyer & Gilmore, 2019). Giving clearer explanation of innovation, in the work of Vyas (2009), he described that innovation could be demonstrated in several schemes: betterment in quality or process, launching up-to-date product, uncovering a new business market, new material exploitation, and rearrangement of organization (Mahfoudh, Din, & Jusoh, 2016; Salindal, 2018).

In Halal industry context, the innovation orientation of a firm may bring better explanation regarding the development of Halal industry in Muslim-minority countries. Learning an insight from Ardyan (2016) about the capability of market-sensing in innovation, the stronger the firm in innovation, the better it can construe the information of lucrative global Halal market as worth new business market. Similarly, Mohamad & Backhouse (2014) also argued that Halal market can be a form of innovation realization due to respond to distinct changes in customer behavior, which demands more in Halal standards. For more details, Salindal (2018) suggested that innovativeness in Halal industry which a firm may express can be seen through attaching Halal certification in an existing product or purposely producing new Halal product in which both align with the innovation concept of Vyas (2009). The work of Pehrsson (2019) also supported the preceding literature. He suggested outperforming in the foreign market the firm

requires the key strategies, innovation, and responsiveness which are complementary to each other. This insight will also amplify more the notion of that Halal market, a foreign market for Muslim-minority countries (i.e. Taiwan), will be prone to seize easily with innovation-orientation. Another interesting viewpoint about Halal industry and innovation-orientation also seen as follows. It is that Halal principle can exhibit differentiation value upon its better quality and unique branding (Rajagopal, Ramanan, Visvanathan, & Satapathy, 2011; Salindal, 2018) when differentiation itself also sits alongside with innovation (Frambach, Prabhu, & Verhallen, 2003). For example, the big multinational companies noticing this idea are Tesco, Nestle, and Sainsbury (Rajagopal et al., 2011). With preceding explanation, we argue that innovation-orientation to the firm in Muslim-minority country will present prior to them attending Halal market as a worth exploitable foreign market.

H3: Firms with Halal certification and without differs significantly in Innovation orientation.

Perceived Halal attributes

To remain sustainable amid the dynamic market condition, a firm will innovate in many ways like what Vyas (2009) has mentioned in preceding section (Levy, Tabatchnik, & Akron, 2019; Mahfoudh et al., 2016). However, before deciding to innovate through a certain way, a thorough evaluation step is required to ascertain the innovation a firm chooses is the right one and to mitigate the unanticipated loss in the future (Lee, 2019; Puklavec, Oliveira, & Popovič, 2018). The evaluation process itself muchly involve the relevant knowledge the firm possesses which commonly developed through a mental process, for example, a perception (De Winnaar & Scholtz, 2019; Stanton & Cook, 2019). Furtherly illustrated by Lee (2019) regarding the importance of knowledge in decision making, a firm with little knowledge of designated product or service will have a more perceived risk which commonly becomes a hinder of adopting an innovation. Given adoption of innovation is a practice of behavior, in more detail, previous prominent research has revealed how a particular behavior be carried out either in individual or organization level, namely Diffusion of Innovation (Rogers, 2003), Technology Acceptance Model (Davis, 1985), Theory of Planned Behavior (Ajzen, 1985), and Theory Reasoned Action (Ajzen & Fishbein, 1980). Though these theories employ different context backdrop to develop the antecedents of behavior and be stated in distinct terms, yet we argue they still show similar nuanced of notion. The perception of the firm in various aspects regarding the certain behavior becomes the source the driver of behavior emerges from. For instances, the perceived usefulness, an antecedent in TAM, examines the firm's perception level of usefulness against the planned innovation; or subjective norm, an antecedent in TPB, focus on the firm's perception towards social approval upon the firm's innovation (Ajzen, 1985; Davis, 1985). For this reason, the perception becomes of account to determine whether a behavior needs to carry out or not. This notion also aligns with Fu & Elliott (2013) as stated that the perception can steer the intention and may end in performing a particular behavior.

Amid the presence of various terms in preceding theories, herein we take some appropriate terms to delineate the perception associated with the attribute of Halal product or service, namely Halal value and Halal business benefits. The logic of Halal value within this study lays on the perception the firm obtains when the tradeoffs between benefit and cost in providing Halal product or service occurred (Lestari, Susanto, Simatupang, & Yudoko, 2018; Zeithaml, 1988). Halal principle for Muslims require to carry out by referring to Al-Quran, the Islamic holy book, and will closely associate with the concept of Toyyib, meaning good and wholesome (Tieman, van der Vorst, & Che Ghazali, 2012). For the result, Halal principle will naturally deliver notable attributes (i.e. good quality, high integrity in safety, healthy) which many Muslim and non-Muslim consumers widely have acknowledged these (Ambali & Bakar, 2014; Haque, Sarwar, Yasmin, Tarofder, & Hossain, 2015; Tieman & Che Ghazali, 2013; Zannierah Syed Marzuki, Hall, & Ballantine, 2012). On the other hand, expecting some business benefits is a common action any firms pursue while making a decision upon a new strategy (Zailani, Kanapathy, Iranmanesh, & Tieman, 2015). Several instances of business benefits which can be gained by a firm, such as gaining profit, expanding market share, preserving competitiveness, and enhancing customer satisfaction (Ab Talib, 2017; Kammoun & Aouni, 2013; Zailani et al., 2015). In other words, the business benefit the firm expects to gain will impact on improving the firm's performance. In the context of Halal industry, early researches already examined how Halal standards can affect the firm's performance or sustainability, such as (Ab Talib, Abdul Hamid, & Ai Chin, 2015; Ab Talib, Ai Chin, & Fischer, 2017; Ali & Suleiman, 2018; Rajagopal et al., 2011; Salindal, 2018). With reference to this information, we argue that the perception of the attribute of Halal in terms of Halal value and business benefit is necessary for a firm to possess since it will affect the firm's decision to gain Halal certification.

H4: Firms with Halal certification and without differs significantly in perceived Halal attributes.

METHODOLOGY

The primary methodology carried out herein was a quantitative survey method using a questionnaire. This method was chosen as its research aim is to investigate the characteristic spotted in Halal firms in Taiwan. A set of structured questions were prepared to construct the questionnaire by means of being developed by the authors referring to relevant existing reference. The reference used herein are as follows: Internal condition (Bakar & Ahmad, 2010; Chen, Zhu, & Yuan Xie, 2004; Hogan & Coote, 2014; Vera & Crossan, 2004); External pressure (Reuters, 2018; Syazwan Ab Talib, Bakar Abdul Hamid, Hafiz Zulfakar, & Jeeva, 2014; Zailani et al., 2015); Innovation-orientation (Das & Joshi, 2007; Zehir, Can, & Karaboga, 2015); and Perceived Halal attributes (Ab Talib et al.,

2017; Ambali & Bakar, 2014; Haque et al., 2015; Salindal, 2018). To avoid confusing respondents and raise response rate and quality when filling in the questionnaire, we equipped the questionnaire with five-point Likert scale (1- strongly disagree; 5-strongly agree) (Bouranta, Chitiris, & Paravantis, 2009) and it was also typed in bilingual (English and Mandarin) to diminish the barrier of different language. After the questionnaire was set, some experienced lecturers and entrepreneur with comprehensive knowledge and up-to-date information on business and Halal industry, either globally or specifically in Taiwan were asked to participate for the test it to obtain the user-friendly questionnaire for the respondents later (Jaffar & Musa, 2014). For the output of such a prior test, a re-wording activity to increase the clarity of the questionnaire was done based on their reviews. Thus, to ensure the reliability of the questionnaire, we also performed a reliability test (Cronbach α) prior to analyzing the data with the further statistical method. Table 1 summarized the principal questions of the questionnaire.

Table 1. A summary of principal questions of questionnaire

Aspect	Question core	# of questions
Internal	Inquiring the firm upon its internal condition in terms of resource, transformational leadership, and R&D	12
External	To investigate to what extent the firm recognize the pressures from market, competitor and government regarding Halal	7
Innovation-orientation	To measure to what extent the firm tend to innovate	8
Halal Perception	To investigate the firm's perception regarding Halal value and business benefit	7

To ease scrutinizing the characteristics which only were in Halal firms, we contrasted the response between Halal and non-Halal firms through a statistical analysis of independent sample t-Test. Hence, the same questionnaire was necessarily distributed to two kinds of groups, Halal and non-Halal firms as suggested by Kline (2015) regarding evaluating certain construct across groups. The targeted sample Halal firms were set according to the lists issued by primary Halal certification bodies in Taiwan (i.e. Taipei Grand Mosque and THIDA). To approach this group, we sent the questionnaires through offline (i.e. by postal and attending Halal exhibition) and online (i.e. by e-mail). Meanwhile, the respondents of non-Halal firms were obtained by distributing the offline and online questionnaires through snowball technique to the MBA or EMBA students in one of the universities in Taipei. Herein, we used the key informant technique to ensure only the employees with better knowledge on firm's strategy (i.e. middle to top management level) could fill in the questionnaire so that the response quality would be far from inaccuracy (Song, 2015). The length of time of data collection was four months (December 2017-March 2018). Given recently Halal certification is established in not only food sector but also non-food product and service sectors, thus the criteria of respondent firms both Halal and non-Halal within this study were varyingly operating in F&B, cosmetic, pharmaceutical, tourism, hotel, and logistics business sectors as shown in table 2. About 41 firms from desirable business sectors were successful obtained, i.e. 33 Halal and eight non-Halal firms. After checking the response quality, only 27 Halal and eight non-Halal firms were eligible for further statistical analysis. Given that fact, we had an issue with unequal sample size which potentially leads to unequal variances. When statistical analysis still be conducted with unequal variances issue, it may result in type I error- an error occurred when the null hypothesis is rejected whereas it should be preserved (Ruxton, 2006). Prior to running the test to contrast the responses in both groups, the presence of unequal variance must be checked first using the Levene test. Afterward, we conduct independent sample t-test and specifically use the Welch method for the samples with unequal variances (Rivera Rodas, 2019; Ruxton, 2006). To triangulate the findings from the survey (Tatoglu et al., 2019), herein we also conducted semi-structured interviews to Taiwanese government and Halal certification body since they held notable roles in flourishing Halal industry in Taiwan. The interviews lasted for 30 to 60 minutes in which before we had already had the consents of interviewees. The scope of questions posed in the interviews is depicted in table 3.

Table 2. The distribution of firm respondents based on business sector and scope

Business sector	Business scope	Halal firm	Non-Halal firm	Total
Food & beverages	Domestic	16	2	18
	Multinational	1	-	1
Cosmetic & pharmaceutical	Domestic	3	1	4
	Multinational	5	-	5
Service	Domestic	1	5	6
	Multinational	1	-	1
Total		27	8	35

Table 3. The questions of semi-structured interview

Interviewee	Position of interviewee	Questions
Bureau of Foreign trade, Taiwan	1. Deputy and staffs of Trade Development division 2. Staff of Bilateral Trade division	<ul style="list-style-type: none"> • How are the reaction of enterprise in relevant sectors about Taiwan pursuing Halal industry? • What does your organization do to strengthen the position of Taiwan in Halal industry? • If any, in what kind of cooperation do your organization relate with others to promote Halal industry for Taiwan?
Tourism bureau, Taiwan	1. Deputy director 2. Staff of international affairs division	
Halal certification body (Taipei Grand Mosque)	Staff of Halal certification department	

FINDINGS AND ARGUMENT

Before contrasting the responses of the two groups, a test of reliability was established by examining the value of Cronbach for each construct and resulted as follows: Internal condition (0.911); External pressure (0.936); Innovation-orientation (0.920); and perceived Halal attributes (0.943). All constructs have the values of Cronbach > 0.7, then we can claim that the questions in each construct are consistently grouped in one construct as the earlier design (Hair, Black, Babin, Anderson, & Tatham, 2009). To avoid Type I error in inferential, we did Levene tests in each construct to ensure no unequal variances existed in this study. The result was that all significance level for Levene test were higher than 0.05 (cutoff value of Levene test) except for perceived Halal attributes (p values of internal condition = 0.999; external pressure = 0.227; innovation-orientation = 0.845; perceived Halal attributes = 0.012). It means only the value in perceived Halal attributes has unequal variance (Salindal, 2018) and should be treated with the Welch method while conducting t-test.

The research objective herein is to understand the coherent characteristics of Halal firms in Taiwan. Thus, to attempt it, this study scrutinizes the designated characteristics not only in Halal but also in non-Halal firms then contrasting both results. Undertaking t-test analysis upon four characteristics from both groups has resulted in two primary findings. In terms of External Pressure, Innovation-orientation, and Perceived Halal Attributes, Halal firms revealed higher means and significantly different ($p < 0.05$) with non-Halal firms whose means are lower. Yet, both groups showed high means with no significance different ($p > 0.05$) in Internal condition.

Table 4. The result of independent sample t-test

Dimension	Halal certified	Mean	STD	t value	Sig. (two-tail)
Internal character	Yes	4.12	0.098	-1.747	0.09
	Not	3.75	0.204		
External pressure	Yes	3.96	0.097	-3.478	0.01*
	Not	3.07	0.177		
Innovation-orientation	Yes	4.29	0.087	-2.368	0.024*
	Not	3.82	0.228		
Perceived Halal attributes	Yes	4.05	0.085	-2.671	0.027*
	Not	3.09	0.316		

Note: *) significantly different $p < 0.05$

From the findings, Halal firms in Taiwan are able to catch the pressures on Halal matter coming from market, government, and competitor than non-Halal firms which are external stakeholders for the firm. Such pressures seemingly have influenced some firms in Taiwan to obtain Halal certification and this reason aligns with the findings on recent researches (Ab Talib et al., 2015; Khan, Khan, & Haleem, 2018; Zailani et al., 2015). The increasing awareness from the consumers toward Halal principle which is not only limited from Muslim consumers but also non-Muslim becomes one of the driver on their purchase intention towards Halal products and service (e.g. Aziz & Chok, 2013; A. M. Bashir, Bayat, Olutuse, & Latiff, 2019; Lestari et al., 2018). Such tendency apparently turns out to be the globally massive growth of market demand today (Reuters, 2018). Agreeing with Fernando, Ng, & Yusoff (2014) regarding the consumer's crucial role in standardization adoption by a firm, apparently, those Halal firms in Taiwan have adopted Halal certification to respond with the large demand of consumers on Halal industry. In particular, the role of Taiwanese governments for Halal certified firm is getting more apparent concomitantly due to the issuance of New Southbound Policy (NSP) which makes the firms to commit more in the Halal industry. From the interviews, the presence of Taiwanese government upon this was able to be identified either in the Bureau of Foreign Trade or Tourism Bureau.

Bureau of foreign trade (BOFT):

".... Our notice on Halal market already came up in 2013, before NSP. At that time, the executive yuan assigned the subordinate organization to develop Muslim market...For one thing, Taiwan is the muslim-minority country so we do not have many Halal products... The main thing we (BOFT) must do is to help the firms to understand Halal regulation. We appointed Taiwan Halal Center (THC) to conduct many meetings and seminars while inviting the certification bodies from Indonesia and Malaysia to explain those process to firms. THC also provides mentoring to asisst the firms get through the process step by step. To encourage more firms getting Halal certification, we also offering subsidy once they get the certification.... To promote Halal industry in Taiwan, we think the firms are still the key person, it depends on their willingness to join with this or not. As we see the opportunities, we only helps them by setting the platform, assisting in certification process, and cooperating with overseas organization..."

Tourism bureau:

"... Before 2011, Halal certification bodies in Taiwan only certificated for products. After that, we started with certification for restaurant with the assistance of Chinese Muslim Association since they understood better and could develop Halal certification for tourism industry.... Today, we already have 100 certifications in tourism sector. After the firms get certification, we offer subsidy for them. We will donate NT\$100.000 to 200.000 depending on the number of consumers the firms can provide...Taiwanese government very support to build a Muslim friendly environment, thus we allocate much funds for it..."

To interpret Taiwan's engagement in Halal industry broadly, they seek to create a Muslim friendly environment so that it will involve not only product but also service business sector. However, as they realize their background as a Muslim-minority country, this situation can implicate into some plain drawbacks, such as lacking in available Halal product and services and poor knowledge of Halal certification which possessed by both of the government and firm. To fix this situation, the governments take initiatives to collaborate with Halal certification bodies, either overseas or domestic, to support the firms in Taiwan understanding more about Halal as well as to provide financial support to attract more firms obtain Halal certification. This kind of government support in promoting Halal certification is also clearly acknowledged by Khan et al. (2019). In their study, once the government seems less supporting to Halal industry development, it can become the crucial barrier for the country itself to engage with Halal industry as Zailani et al. (2015) also argued similar thing. Another thing is the pressure upon the competition field is also well-perceived by Halal firms in Taiwan. Yet, it stands contrary to Ab Talib & Ai Chin (2018) and Zailani et al. (2015). Both studies examined the competition aspect did not significantly drive Halal food firms in Malaysia to obtain Halal certification. Furtherly Ab Talib & Ai Chin (2018) presumed it since the food firms in Malaysia had already considered Halal certification as a prevalent operating standard, given Malaysia is widely known as a Muslim-majority country. Meanwhile, the possible argument for the distinct result in Taiwan compared to Malaysia is that firms in Taiwan still perceive Halal standards as an unconventional operating standard in their business activities, considering Muslim is the minority population in Taiwan. Furthermore, the sample herein is varied from food, non-food, and service business sectors so as perhaps there are distinct levels of perception of Halal standard each sector perceived which may impact differently on their performance in regarding sector.

Stronger perceived Halal attributes, the second characteristic, indicates that Halal firms in Taiwan can better recognize the value and business benefit of Halal rather than non-Halal firms if they apply it in their business activities. Given Halal principle is in pair with Topyib (i.e. wholesome and goodness) (Tieman et al., 2012), Halal principle is perceived to be able to present the extent of assurance in Halal product or service on the matters of quality, safety, health, and hygiene at the satisfying level. These attributes become the value Muslim consumers perceive, apart from from the spiritual reason, in consuming Halal product or service and recent has been accepted as well by non-Muslim consumers (Ambali & Bakar, 2014; Haque et al., 2015; Tieman & Che Ghazali, 2013). Thus, while the firms are able to identify these customer value upon Halal product or service, Halal value naturally somewhat aligns with the targeted improving point any firm pursues as within its mission to deliver their best customer value. Aligning with Ab Talib (2017), he elucidated this may happen since Halal principle will put the firm to deliberately improve its internal process, production, and efficiency to comply with the standards and implicate in the improvement of product quality.

Regarding the business benefit of Halal, our finding corresponds with the work of Zailani et al. (2015). They posited though implementing the strategy of Halal oriented can require high costs, yet expected profit was achievable then expected business benefit became one of the drivers of implementation of such strategy in Malaysian food firms. Salindal (2018) further illustrated the benefit resulted from Halal certification can be defined in the non-financial realms, such as the performance of innovation and market. The work of Aziz & Chok (2013) seemingly strengthened the necessity of Halal certification for the firm, since they found the consumer's intention of purchasing Halal product was increasing along with the existence of Halal certification. However, a contrary finding on other work (Wan-Hassan & Awang, 2009) does not support the finding of this study. Around a quarter of their sample of Halal restaurants in New Zealand disagree the market of Muslim tourist was prominent to their business.

In the context of the Halal industry in Taiwan, we contend that these perceived Halal attributes cannot be dissociated from the role of government and Halal certification body. From the preceding quotation of interview with BOFT and Tourism Bureau,

Taiwanese governments is the stakeholder who pays attention muchly on the opportunity of global Halal market, thus they encourage their firms to engage with it and set some collaboration with Halal certification bodies, as the center of Halal knowledge and information for Taiwanese, to educate the firms. The same thing also stated by one of the primary Halal certification bodies in Taiwan, Taipei Grand Mosque, as follows:

Taipei Grand Mosque:

"... Today, around 95% our certification is obtained by the food firms and the rest for cosmetic, pharmaceutical, and hotel. Comparing to the past years, the trend of Halal certification has escalated significantly, even seems jumping. The application comes from the big companies as well as the family business. They are willing to pay high price for the certification..... We provide the assistance to understand deeper about Halal which the requests coming from the government and the firms itself...."

After elaborating the results of survey and interview, we notice since the greater perception of Halal attributes (i.e. halal value and business benefit) only stands on Halal firms in Taiwan, it becomes the distinct characteristic between both groups. The education stage from Halal certification body and government become the pivotal matter to develop the perception of Halal attributes properly for firms in Taiwan to obtain Halal certification. Through these two stakeholders, the firms may be able to understand with ease the development of Halal industry muchly occurred overseas.

The third characteristic appeared stronger in Halal firms in Taiwan is their innovation-orientation. According to the finding, Halal firms had a greater tendency in innovation rather than non-Halal firms. Yet, the reality is contrary to non-Halal firms in Taiwan. The feasible reasoning about it is that Halal firms in Taiwan tend to take on innovation strategy which enables them to interpret the Halal market as a part of innovation. This reason is supported by Vyas (2009) who mentioned seeking a new market is one of the schemes in innovation. They also viewed Halal principle was able to provide the firms the differentiation value (e.g. unique branding, better quality) which will be perceived innovative by the consumers (Rajagopal et al., 2011; Salindal, 2018). Moreover, in the context of Taiwan, since foreign market muchly dominates Halal market, thus firms with innovation strategy will be more prepared to engage with this market as Pehrsson (2019) illustrated. The work of Salindal (2018) also supports our finding which explored the connection between Halal certification and innovation aspect while previous researches did not put their focus on it.

No significant difference found in internal condition from both groups and they showed great level in this matter. Due to the emphasis on transformation leadership, resource and R&D competence which portrayed in the internal condition herein, it implies non-Halal firms are also specifically in favorable position regarding the preceding aspects. Despite this condition can lead a firm to be apt to open-to-changes which aid to survive in the midst of the rapidly changing market, in fact, it is still not enough to enable non-Halal firms adopting Halal certification like Halal firms do. Responding to this information, we attempt to come up with a further explanation. We perceive, as a set of organization, by nature both groups are ready to confront upcoming changes in the business. However, without strong innovation-orientation, it makes non-Halal firms hard to spontaneously sense the changes occurred in globally on emerging Halal market as the exploitable business opportunity (Pehrsson, 2019; Vyas, 2009). Innovation-orientation apparently can make a firm to formally consider Halal market as a potential new market.

Despite the current non-Halal firms, only show strong characteristic in internal condition, a likelihood for them to turn out to be Halal certified firms in the upcoming is still widely open. Previous research (Rafiki & Abdul Wahab, 2016) has examined the importance of human capital of the firm in adopting Halal certification. For instance, the owner with better business-experience, greater expectation of business benefits, attending Halal training, and well-educated people will ease the firm to obtain Halal certification. Having firms with a great internal condition can become a favorable starting point for the Taiwanese government to increase their enterprise number engaging more with Halal industry. If proper support to assist non-Halal firms understanding Halal industry better is given to them, a big expectation on them to turn out to be Halal firms is feasible to pursue. We also consider the government and Halal certification body are two primary stakeholders for firms in Taiwan to put them actively respond with emerging Halal market. Since the collaboration between these two is the most feasible, comparing to other stakeholders (e.g. competitor, consumer).

CONCLUSIONS

Despite the demand of Halal market is largely catered by Muslim-minority countries, a lack of understanding upon Halal industry developed in Muslim-minority country is not fully investigated. To comprehend it better, this study was carried out to investigate Halal firms in Taiwan as a Muslim-minority country, covering product (e.g. F&B, cosmetic, pharmaceutical) and service (e.g. logistics, tourism, and hotel) business sectors. The aim of this study is to analyze the characteristics found in Halal firms in Taiwan. To pursue this aim, we contrasted some expected characteristics in Halal and non-Halal firms and pointed out the significant mean difference using independent sample t-test. From the result of the analysis, we able to draw two interesting findings laying in these two groups. First, in terms of external pressure, perceived Halal attributes, and innovation-orientation, there are significant differences

in the means between two groups. In detail, Halal firms in Taiwan possessed stronger awareness on external pressure regarding Halal principle, better perception of Halal attributes, and a higher tendency to innovation compared to non-Halal firms. Second, no significant difference found in the means between both groups in terms of internal condition. It means either Halal or non-Halal firms in Taiwan have good internal. Nonetheless, the aforesaid findings should not be viewed in general easily since some limitations are attached to those as well. The little number of survey responses herein is still regarded as a little number, thus it will be erroneous to apply these results upon all firms in Taiwan. Following that, the survey response was not equally distributed in terms of the business sector. For example, the dominant response sector either in Halal or non-Halal firms is F&B and service sectors respectively, around 63%. Accordingly, to treat the preceding findings in a similar way for all business sectors will be a mistaken decision since perhaps other significant findings exist if the balance upon sector distribution is met.

In spite of the mentioned limitations, this study still brings several valuable insights for decision makers, either the Taiwanese government or the firm. To carry out Taiwan's mission in providing Muslim-friendly environment as its attempt engaging in Halal industry, no other way the government must increase the participation of enterprise to cater relevant product or service with Muslim needs. Through this study, we suggest providing stronger supports for all firms in Taiwan which potentially obtain Halal certification. Regarding the obvious background of Taiwan as a Muslim-minority country, the government should actively take the strategic and innovative decision in a way to increase the firms' perception of Halal attributes and awareness towards external pressures on Halal issue. For instances, to actively devise integrative Halal programs across government divisions (e.g. BOFT-Tourism), to hook up more with overseas and domestic Halal certification bodies and Muslim organizations to gain proper education and up-to-date information about Halal. Furthermore, a persuasive approach from the Taiwanese government to non-Halal firms is also worthed to try. The government can bring up the idea of Halal industry as the realization of innovation of which is a powerful strategy in today's business competition. Based on the foregoing findings, we believe to increase the number of Halal firms in Taiwan is unlikely impossible since a good starting point which reflected in the favorable internal condition were found in both non-Halal and Halal firms. Another point worth to keep in mind is the support of government towards both groups must be divided justly, avoiding one-sided attention, since to get expected profitability for Halal firms in the beginning year is a difficult scenario to pass. A valuable recommendation is also available for the firms. For non-Halal firms, today it is worthwhile to take innovation strategy to help the firms more opened and proactively respond with the recent nature of the market which keeps changing rapidly and heavily in an unpredicted way. For one reason, being able to recognize Halal market owns lucrative business opportunity is possible through innovation strategy. In addition, due to Taiwan's background as a Muslim-minority country, it requires all firms in Taiwan to proactively update information and knowledge from outside Taiwan so the firms may gain a better understanding on Halal and know how to innovate optimally in this industry.

In regards to our contribution in Halal research field, we put our study as a preliminary study to understand the development of Halal industry in the context of Muslim-minority country on which to our best knowledge, not many existing researches focus. Further researches can test the relationships among characteristics as designated herein by carrying out stronger statistical analysis (e.g. PLS-SEM, SEM) and larger respondents to obtain stronger inferential power. To enrich the insights, this study can also be carried out in each business sector of Halal industry or become of cross-countries study since different findings may result in line with the presence of different circumstances.

REFERENCES

- Ab Talib, M. S. (2017) 'Motivations and benefits of halal food safety certification', *Journal of Islamic Marketing*, Vol. 8, No. 4, pp. 605–624.
- Ab Talib, M. S., Abdul Hamid, A. B., & Ai Chin, T. (2015) 'Motivations and limitations in implementing Halal food certification: a Pareto analysis', *British Food Journal*, Vol. 117, No. 11, pp. 2664–2705.
- Ab Talib, M. S., & Ai Chin, T. (2018) 'Halal food standard implementation: are Malaysian firms proactive or reactive?', *British Food Journal*, Vol. 120, No. 6, pp. 1330–1343.
- Ab Talib, M. S., Ai Chin, T., & Fischer, J. (2017) 'Linking Halal food certification and business performance', *British Food Journal*, Vol. 119, No. 7, pp. 1606–1618.
- Ajzen, I. (1985) 'From Intentions to Actions: A Theory of Planned Behavior', In J. Kuhl & J. Beckmann (Eds.), *Action Control*, pp. 11–39.
- Ajzen, I., & Fishbein, M. (1980), *Understanding Attitudes and Predicting Social Behaviour*, USA: Prentice Hall PTR.
- Ali, M. H., & Suleiman, N. (2018), 'Eleven shades of food integrity: A halal supply chain perspective', *Trends in Food Science & Technology*, Vol. 71, pp. 216–224.
- Ambali, A. R., & Bakar, A. N. (2014), 'People's Awareness on Halal Foods and Products: Potential Issues for Policy-makers', *Procedia - Social and Behavioral Sciences*, Vol. 121, pp. 3–25.
- Ardyan, E. (2016), 'Market Sensing Capability and SMEs Performance: The Mediating Role of Product Innovativeness Success', *DLSU Business & Economics Review*, Vol. 25, No. 2, pp. 79–97.
- Aziz, Y. A., & Chok, N. V. (2013), 'The Role of Halal Awareness, Halal Certification, and Marketing Components in Determining

Halal Purchase Intention Among Non-Muslims in Malaysia: A Structural Equation Modeling Approach', *Journal of International Food & Agribusiness Marketing*, Vol. 25, No. 1, pp. 1–23.

- Bakar, L. J. A., & Ahmad, H. (2010), 'Assessing the relationship between firm resources and product innovation performance: A resource-based view', *Business Process Management Journal*, Vol. 16, No. 3, pp. 420–435.
- Bashir, A. M., Bayat, A., Olutuase, S. O., & Latiff, Z. A. A. (2019), 'Factors affecting consumers' intention towards purchasing halal food in South Africa: a structural equation modelling. *Journal of Food Products Marketing*, 25(1), 26–48.
- Bouranta, N., Chitiris, L., & Paravantis, J. (2009), 'The relationship between internal and external service quality', *International Journal of Contemporary Hospitality Management*, Vol. 21, No. 3, pp. 275–293.
- Chen, J., Zhu, Z., & Yuan Xie, H. (2004), 'Measuring intellectual capital: a new model and empirical study', *Journal of Intellectual Capital*, Vol. 5, No. 1, pp. 195–212.
- Das, S. R., & Joshi, M. P. (2007), 'Process innovativeness in technology services organizations: Roles of differentiation strategy, operational autonomy and risk-taking propensity', *Journal of Operations Management*, Vol. 25, No. 3, pp. 643–660.
- Davis, F. (1985), 'A Technology Acceptance Model for Empirically Testing New End-User Information Systems', Massachusetts Institute of Technology, Massachusetts.
- De Winnaar, K., & Scholtz, F. (2019), 'Entrepreneurial decision-making: new conceptual perspectives', *Management Decision*, pp. 1–18.
- Fernando, Y., Ng, H. H., & Yusoff, Y. (2014), 'Activities, motives and external factors influencing food safety management system adoption in Malaysia', *Food Control*, Vol. 41, pp. 69–75.
- Frambach, R. T., Prabhu, J., & Verhallen, T. M. M. (2003), 'The influence of business strategy on new product activity: The role of market orientation', *International Journal of Research in Marketing*, Vol. 20, No. 4, pp. 377–397.
- Hair, J. F., Black, W. C., Babin, B. J., Anderson, R. E., & Tatham, R. L. (Eds.). (2009), 'Multivariate data analysis (7th ed.)', Harlow: Pearson.
- Haque, A., Sarwar, A., Yasmin, F., Tarofder, A. K., & Hossain, M. A. (2015), 'Non-Muslim consumers' perception toward purchasing halal food products in Malaysia', *Journal of Islamic Marketing*, Vol. 6, No. 1, pp. 133–147.
- Hogan, S. J., & Coote, L. V. (2014), 'Organizational culture, innovation, and performance: A test of Schein's model', *Journal of Business Research*, Vol. 67, No. 8, pp. 1609–1621.
- Jaffar, M. A., & Musa, R. (2014), 'Determinants of Attitude towards Islamic Financing among Halal-certified Micro and SMEs: A Preliminary Investigation', *Procedia - Social and Behavioral Sciences*, Vol. 130, pp. 135–144.
- Kammoun, R., & Aouni, B. (2013), 'ISO 9000 adoption in Tunisia: experiences of certified companies', *Total Quality Management & Business Excellence*, Vol. 24, No. 3–4, pp. 259–274.
- Khan, S., Khan, M. I., & Haleem, A. (2018), 'Evaluation of barriers in the adoption of halal certification: a fuzzy DEMATEL approach', *Journal of Modelling in Management*, Vol. 14, No. 1, pp. 153–174.
- Kline, R. B. (2015), 'Principles and Practice of Structural Equation Modeling', *Fourth Edition*. Guilford Publications.
- Lee, Y.-C. (2019), 'Adoption Intention of Cloud Computing at the Firm Level', *Journal of Computer Information Systems*, Vol. 59, No. 1, pp. 61–72.
- Lestari, Y. D., Susanto, J. M., Simatupang, T. M., & Yudoko, G. (2018), 'Intention towards halal logistics: a case study of Indonesian consumers', *Journal for Global Business Advancement*, Vol. 11, No. 1, pp. 22–40.
- Levy, S., Tabatchnik, I., & Akron, S. (2019), 'Product success implications of distant innovative knowledge. *Eurasian Business Review*', Vol. 9, No. 1, pp. 69–88.
- Mahfoudh, A., Din, M. S. H., & Jusoh, M. S. (2016), 'The effect of Islamic work ethics (Akhlaq) to innovation capability', In *In Contemporary Issues and Development in the Global Halal Industry*, Singapore: Springer, pp. 381–390.
- Mohamad, N., & Backhouse, C. (2014), 'A Framework for the Development of Halal Food Products in Malaysia', *Proceedings of the 2014 International Conference on Industrial Engineering and Operations Management*, Vol. 10, pp. 693–702.
- O'Dwyer, M., & Gilmore, A. (2019), 'Competitor orientation in successful SMEs: an exploration of the impact on innovation', *Journal of Strategic Marketing*, Vol. 27, No. 1, pp. 21–37.
- Pehrsson, A. (2019), 'When are innovativeness and responsiveness effective in a foreign market?', *Journal of International Entrepreneurship*, Vol. 17, No. 1, pp. 19–40.
- Puklavec, B., Oliveira, T., & Popovič, A. (2018), 'Understanding the determinants of business intelligence system adoption stages: An empirical study of SMEs. *Industrial Management & Data Systems*', Vol. 118, No. 1, 236–261.
- Rafiki, A., & Abdul Wahab, K. (2016), 'The human capital and the obtainment of halal certification', *Journal of Islamic Marketing*, Vol. 7, No. 2, pp. 134–147.
- Rajagopal, S., Ramanan, S., Visvanathan, R., & Satapathy, S. (2011), 'Halal certification: implication for marketers in UAE', *Journal of Islamic Marketing*, Vol. 2, No. 2, pp. 138–153.
- Reuters, T. (2018), 'State of the Global Islamic Economy', *Thomson Reuters*.
- Rivera Rodas, E. I. (2019), 'Separate and Unequal – Title I and Teacher Quality', *Education Policy Analysis Archives*, Vol. 27, No. 14, pp. 1–25
- Rogers, E. M. (2003), 'Diffusion of innovations (3rd ed)', Free Press:New York.
- Ruxton, G. D. (2006), 'The unequal variance t-test is an underused alternative to Student's t-test and the Mann–Whitney U test',

Behavioral Ecology, Vol. 17, No. 4, pp. 688–690.

- Salindal, N. A. (2018), 'Halal certification compliance and its effects on companies' innovative and market performance', *Journal of Islamic Marketing*, pp. 1-17
- Song, Z.-H. (2015), 'Organizational learning, absorptive capacity, imitation and innovation: Empirical analyses of 115 firms across China', *Chinese Management Studies*, Vol. 9, No. 1, pp. 97-113.
- Stanton, J. V., & Cook, L. A. (2019), 'Product knowledge and information processing of organic foods', *Journal of Consumer Marketing*, Vol. 36, No. 1, pp. 240–252.
- Syazwan Ab Talib, M., Bakar Abdul Hamid, A., Hafiz Zulfakar, M., & Jeeva, A. S. (2014), 'Halal logistics PEST Analysis: The Malaysia perspectives', *Asian Social Science*, Vol. 10, No. 14, pp. 119–131.
- Tatoglu, E., Frynas, J. G., Bayraktar, E., Demirbag, M., Sahadev, S., Doh, J., & Koh, S. C. L. (2019), 'Why do Emerging Market Firms Engage in Voluntary Environmental Management Practices? A Strategic Choice Perspective', *British Journal of Management*, pp. 1-21.
- Tieman, M., & Che Ghazali, M. (2013), 'Principles in halal purchasing', *Journal of Islamic Marketing*, Vol. 4, No. 3, pp. 281–293.
- Tieman, M., van der Vorst, J. G. A. J., & Che Ghazali, M. (2012), 'Principles in halal supply chain management', *Journal of Islamic Marketing*, Vol. 3, No. 3, pp. 217–243.
- Vera, D., & Crossan, M. (2004), 'Strategic leadership and organizational learning', *Academy of Management Review*, Vol. 29, pp. 222–240.
- Vyas, V. (2009), 'Innovation and new product development by SMEs: An investigation of Scottish food and drinks Industry', Edinburgh Napier University: Edinburgh.
- Wan-Hassan, W. M., & Awang, K. W. (2009), 'Halal Food in New Zealand Restaurants: An Exploratory Study', Vol. 3, No. 2, pp. 385–402.
- Zailani, S., Kanapathy, K., Iranmanesh, M., & Tieman, M. (2015), 'Drivers of halal orientation strategy among halal food firms', *British Food Journal*, Vol. 117, No. 8, pp. 2143–2160.
- Zakaria, N., & Abdul-Talib, A. (2010), 'Applying Islamic market-oriented cultural model to sensitize strategies towards global customers, competitors, and environment', *Journal of Islamic Marketing*, Vol. 1, No. 1, pp. 51–62.
- Zannierah Syed Marzuki, S., Hall, C. M., & Ballantine, P. W. (2012), 'Restaurant managers' perspectives on *halal* certification', *Journal of Islamic Marketing*, Vol. 3, No. 1, pp. 47–58.
- Zehir, C., Can, E., & Karaboga, T. (2015), 'Linking Entrepreneurial Orientation to Firm Performance: The Role of Differentiation Strategy and Innovation Performance', *Procedia - Social and Behavioral Sciences*, Vol. 210, pp. 358–367.
- Zeithaml, V. A. (1988), 'Consumer Perceptions of Price, Quality, and Value: A Means-End Model and Synthesis of Evidence', *Journal of Marketing*, Vol. 52, No. 3, pp. 2-22.