

# Chinese Tourists in Sabah, Malaysia: The Mediating Effect of Perceived Value on Destination Quality and Tourist Satisfaction

Qi Qi

Sociology and Social Anthropology Program, Faculty of Social Sciences and Humanities,  
Universiti Malaysia Sabah (UMS), Jalan UMS, 88400,  
Kota Kinabalu, Sabah, Malaysia

Rosazman Hussin

Borneo Institute for Indigenous Studies (BorIIS), Universiti Malaysia Sabah (UMS), Jalan  
UMS, 88400, Kota Kinabalu, Sabah, Malaysia

Md Sayed Uddin (\*Corresponding Author)

Sociology and Social Anthropology Program, Faculty of Social Sciences and Humanities,  
Universiti Malaysia Sabah (UMS), Jalan UMS, 88400,  
Kota Kinabalu, Sabah, Malaysia

Trixie Marjorie Tangit

Sociology and Social Anthropology Program, Faculty of Social Sciences and Humanities,  
Universiti Malaysia Sabah (UMS), Jalan UMS, 88400,  
Kota Kinabalu, Sabah, Malaysia

Received: Jan. 9, 2024    Accepted: Feb. 28, 2024    Online published: Apr. 28, 2024

doi:10.5296/ijhrs.v14i1.21868

URL: <https://doi.org/10.5296/ijhrs.v14i1.21868>

## Abstract

This study aimed to test the potential mediating role of perceived value in the correlation between destination quality and tourist satisfaction. The study tested the mediating effect of perceived value using SPSS-process on a sample of 374 Chinese tourists visiting Sabah from

2017 to 2020. The results demonstrated that the proposed hypotheses were supported. There is a significant positive effect of destination quality on tourist satisfaction. Both dimensions of perceived value, emotional value and economic value have a positive predictive effect on tourist satisfaction. The relationship between destination quality and tourist satisfaction can be moderated by both emotional and economic value. In addition, this research results confirmed that emotional value and economic value had a partial mediating effect. The research indicates that destination managers need to tap into the unique attributes of the destination to enhance service quality. It is also essential to emphasize the perceived value to tourists and to test the quality of the destination by the perceived value, so as to improve the satisfaction of tourists.

**Keywords:** destination quality, perceived value, emotional value, economic value, satisfaction, Chinese tourists

## 1. Introduction

Tourist satisfaction is one of the key factors influencing tourists' future purchase and revisit intentions with tourist satisfaction leading to positive word-of-mouth, which is crucial for tourism development (Choo et al., 2016; Žabkar et al., 2010; Chin et al., 2018). Most of the current definitions of tourist satisfaction are based on the understanding of the expectation disconfirmation theory (Cheng et al., 2020). Through the collection of information about the destination, tourists have certain perceptions and expectations of the destination and the contrast between this expectation and the tourist's actual experience creates satisfaction (Chen & Chen, 2010). Tourist satisfaction in this perspective emphasizes that pre-travel expectations are as important as the travel process. A common definition of perceived value is the consumer's overall evaluation of a product's utility based on perceptions of what is given and received (Zeithaml, 1988). In hospitality service research, An et al. (2019) confirmed that the level of customer's evaluation of perceived value is influenced by the quality of service. In other words, the services that customers received enhance the positive evaluation of customers' benefits and costs. The study identified a direct and positive correlation between service quality, perceived value and satisfaction. Yoon et al. (2010) concluded that perceived value is an antecedent of satisfaction, which itself is affected by quality. Chi et al. (2020) found that perceived value plays a partial mediating effect in the relationship between tourists' perceived quality and tourists' satisfaction. This suggests that perceived value is crucial in explaining the relationship between quality and satisfaction. However, there is limited empirical research on the relationship between destination quality, perceived value and tourist satisfaction, especially the mediating role of perceived value.

Sabah, an area of 74,500 square kilometers, has its capital in Kota Kinabalu. Commonly known as KK, there are direct flights from various Asian cities in China, Brunei, Philippines, Singapore, Indonesia, Korea, among other countries. Sabah's natural endowments provide the perfect destination for nature-inspired and adventure-seeking travelers. It is also home to a myriad of ethnic cultures, offering a diverse experience for the cultural-seeking visitor. According to the recommendation ranking on the website (mafengwo.com) Sabah ranks higher than Langkawi, Kuala Lumpur and other destinations as a tourist destination in the

keyword guide interface of Southeast Asian destinations. Chinese tourists tend to choose Sabah as a destination rather than just visiting a particular attraction in Sabah, such as Kota Kinabalu or Semporna. In 2018, a total of 3.9 million tourists arrived in Sabah, creating a gross domestic product (GDP) of 8.3 billion ringgit and the number of Chinese tourists is close to half of the total number of inbound tourists (Sabah Tourism Board, 2019). Chiu et al. (2016) suggested that destination managers should gain a deeper understanding of the destination preferences and loyalty of Chinese visitors. Therefore, this study examines the mediating influence of perceived value on destination quality and tourist satisfaction from the perspective of Chinese tourists, which is essential for contemporary tourism research.

## 2. Literature Review

### 2.1 Tourist Satisfaction

Satisfaction is the positive attitude or feels towards all things. Tourist satisfaction is the extent to which tourists feel positively about their tourism experience (Siregar et al., 2020). Destination marketing is concerned with attracting more tourists to a destination. Therefore, the primary challenge for destination managers is to satisfy the requirements of tourists (Meleddu et al., 2015). From the perspective of expectations, tourist satisfaction is the result of comparing visitors' expectations of the destination with their actual experience at the destination. When the actual experience exceeds the expectation of the destination, travelers are satisfied; however, when the actual experience does not meet the expected expectation, dissatisfaction occurs (Pizam et al., 1978). Chon (1989) argues that whether visitors are satisfied or not, what's dependent on whether tourist perception of the destination matches expectations of the destination. Before visiting a destination, tourists have a general impression of its characteristics, which is then compared with what they actually see, experience, and gain from the destination. Chen and Chen (2010) argued that comparing pre-travel expectations with post-travel experiences generates tourist satisfaction. This type of viewpoint believes that tourism satisfaction is related to tourists' pre-travel predictions and post-travel experiences. Oliver and Swan (1989) explored the causes of satisfaction from a social exchange perspective, arguing that tourists compare perceived tourism inputs with outputs (tourism gains) and are satisfied if the inputs match the outputs and, conversely, they become dissatisfied. According to Chi and Qu (2008), customer satisfaction is a psychological concept. It emphasizes customer emotions and refers to the response of customers who are satisfied with a product or service. Nam et al. (2011) identified two common manifestations of satisfaction: instantaneous (transaction-specific) satisfaction and overall (cumulative) satisfaction. Instantaneous satisfaction is the evaluation of an activity or behavior at the time of a single service transaction, and satisfaction should be investigated immediately after each transaction activity. Overall satisfaction is the evaluation of the service after the purchased behavior has been completed.

### 2.2 Destination Quality

Quality is the result of a process in which a service product meets all of the needs and expectations of the customer. In addition to adhering to the contractual conditions agreed upon by both parties, the whole process is influenced by a number of other factors, such as

safety and hygiene, authenticity and availability of tourism services, tourism activities, among other factors. (World Tourism Organization, 2003). Destinations as a socio-economic system are inherently complex and tourist perceptions of destinations are highly subjective. Moreover, residents' perceptions of quality may not coincide with those of the tourists or destination managers. These reasons contribute to the fact that the definition of destination quality is not easy (Palatkov á & Tittelbachov á 2011). To understand destination quality (DQ), Ryglóv á and Vajčnerová (2014) proposed four dimensions of destination quality, namely attractions, services, marketing management, sustainability and co-operation. Attractions mainly measure the natural and socio-cultural attractions of the destination; the services dimension measures the ability of the destination to provide services, such as accommodation, transport, security, and etc. Marketing management includes aspects such as information accessibility, experiential activities, destination image, uniqueness, and innovation. Sustainability and cooperation emphasize respect for destination sustainability, business and local resident satisfaction with activities, and active destination management. Putri et al. (2019) considered destination quality according to four indicators: attractiveness, amenities, accessibility and institutions (ancillary services). Destination quality refers to the tangible tourism product provided by a destination to satisfy the requirements of tourists, such as tourist attractions, facilities, infrastructure, tourism programmes, packages, and communities (Sumaryadi et al., 2021). Tosun et al. (2015) argue that destination quality includes not only tangible products but also services and can be further subdivided into destination service quality and destination natural quality. Le (2016) defines perceived destination quality as visitors' experiences, feelings, and general evaluation of the destination.

Previous studies on tourist satisfaction agreed that service quality contributes to the direct cause of customer satisfaction (Rajaratnam et al., 2015; Lee et al., 2011; Sumaryadi et al., 2021). In tourism research, Rajaratnam et al. (2015) confirmed that service quality has a significant positive influence on tourist satisfaction in Malaysia rural tourism. Lee et al. (2011) studied Chinese tourists visiting South Korea and examined the impact of tour quality and satisfaction on loyalty, and confirmed that tour quality has a positive effect on satisfaction. As the quality of the destination has a greater impact on the satisfaction of tourist, thus destination managers should enhance and improve destination quality. Studies have confirmed that the higher the destination quality in the Muslim tourism market, the higher the level of tourist satisfaction with the destination (Sumaryadi et al., 2021). Zabkar et al. (2010) proved that perceived quality of the destination is positively correlated with tourist satisfaction. Therefore, based on literature, this study proposes the following hypothesis:

H1 There is a positive relationship between destination quality and tourist satisfaction

### *2.3 Perceived Value*

Duman and Mattila (2005) consider perceived value as a psychological result of the subjective comparison of the time and money that tourists invest in spending on tourism with the travel experience they obtain. Ye et al. (2020) define perceived value as the experience gained from tourism products and services after tourists have paid a certain price, and tourists

bestow a particular value on the experience based on their true perception of the tourism place. It can be found that the essence of perceived value is the affirmation of exchange.

Lee et al. (2007) proposed three dimensions for measuring perceived value in their study of the Korean Demilitarized Zone (DMZ), namely functional value, emotional value, and overall value. Rasoolimanesh et al. (2016) investigated the influence of perceived value (functional, emotional, and social value) on the satisfaction of tourists residing in a community-based homestay. Kim and Park (2017) measured the four dimensions of perceived value, economic value, functional value, and emotional value in their study of community ecotourism in Korea. The relationship with tourist satisfaction and destination loyalty was also tested. The four dimensions of perceived value that Carrascosa et al. (2021) proposed also applied to the study of ecotourism: functional value, emotional value, social value, and economic value.

As a result, it can be found that even in the context of tourism experience with different attributes, the majority of scholars comprehend and classify the dimensions of tourists' perceived value primarily in terms of tourists' inputs and acquisitions. Most studies basically agree that tourists' inputs, is the tourists' contribution in terms of money, time, body and mind. However, the benefit attribute of perceived value demonstrates diverse tendencies, and researchers add to the attributes depending on the tourism context. In other words, the benefit attributes of perceived value, in addition to some basic dimensions (functional value, social value), will be unique value dimensions for that type of tourism context. For example, in the context of Muslim tourism, researchers (Eid & El-Gohary, 2015; Juliana et al., 2021) have proposed the economic dimension of perceived value in terms of tourists' inputs; and the emotional value and social value in terms of tourists' acquisition. In addition to this, Islamic physical attributes and Islamic nonphysical attributes are proposed. This study is for a whole destination and not for a particular type of tourism context. Thus, perceived value is defined in this study as the tourist's overall assessment of the destination based on the tourist's appraisal of what is given (cost or sacrifice) and received (benefits), including emotional value (EMV) and economic value (ECV).

In various contexts of tourism research, there is a positive correlation between perceived value and tourist satisfaction (Tian & Pei, 2021; Kim et al. 2013; Chen & Chen, 2010; Kim & Park, 2017; Rasoolimanesh et al. 2016; Juliana et al. 2021; Eid & El-Gohary, 2015; Carrascosa et al. 2021). Lee et al. (2007) found that the three dimensions of perceived value, functional value, emotional value, and overall value had varying degrees of significant positive effects on tourist satisfaction. Research results of Kim and Park (2016) confirmed that overall value had the greatest impact on tourist satisfaction, followed by social value, functional value and emotional value. However, inconsistent with the findings of Williams and Soutar (2009), economic value has no significant effect on tourist satisfaction. Eid and El-Gohary (2015) found that perceived value (money value, emotional value, social value) has positive effects on Muslim tourist satisfaction. Ranjbarian and Pool (2015), at the level of tourist destinations, confirmed that tourists' perception of quality and value of tourist destinations can have an impact on their satisfaction and the positive and significant effect of quality of destination and perceived tourists value is evident. As mentioned previously, the

dimensions of perceived value in this study are emotional value and economic value. Therefore, the following hypotheses are proposed:

H2 There is a positive relationship between emotional value and tourist satisfaction

H3 There is a positive relationship between economic value and tourist satisfaction

H4 There is a positive effect of destination quality on emotional value

H5 There is a positive effect of destination quality on economic value

H6 Emotional value mediates the relationship between destination quality and tourist satisfaction

H7 Economic value mediates the relationship between destination quality and tourist satisfaction

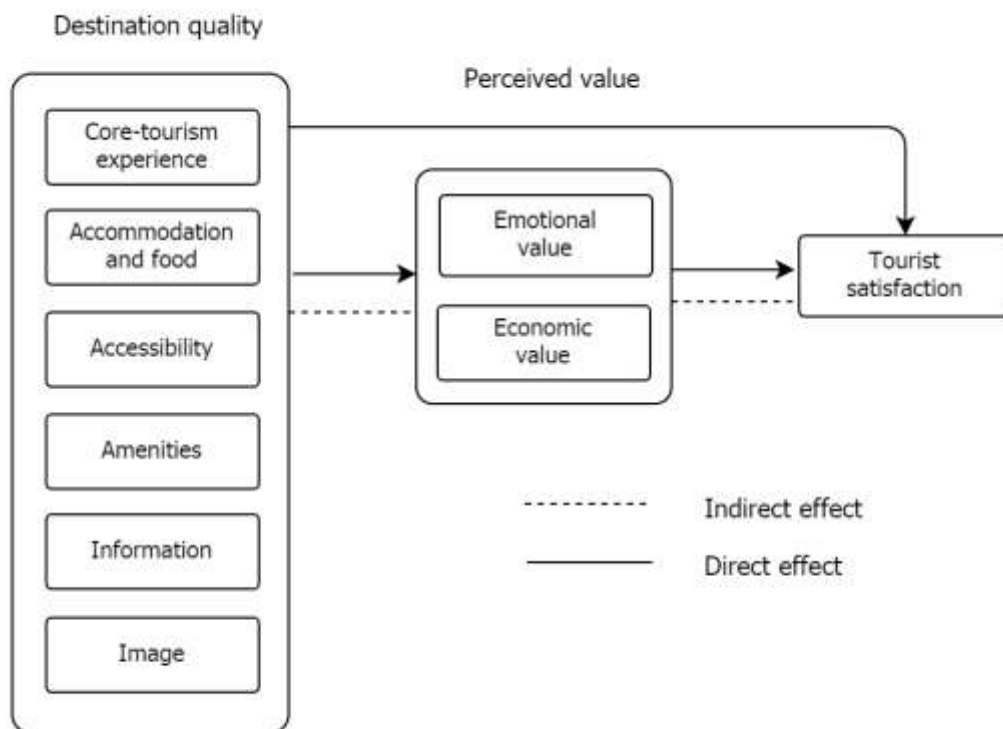


Figure 1. Conceptual framework developed based on previous studies

### 3. Research Methodology

#### 3.1 Sample and Procedure

This study was conducted on a sample of Chinese tourists who were over 18 years old and had visited Sabah at least once. Chinese tourists were chosen as the sample for the study because they accounted for nearly half of all out-of-country visitors prior to the COVID-19 epidemic (Sabah Tourism Board, 2019). This indicates that it is necessary to comprehend the perceptions of Chinese tourists regarding Sabah tourism as an important sub-market of Sabah tourism. Also, the researchers interested to know the trend of Chinese tourists or why Chinese



tourists choose Sabah. The questionnaires were distributed from October 2022 to February 2023. Due to COVID-19, this study adopted online distribution of the questionnaire. A convenient sampling method was used, and the questionnaires were distributed on Chinese social media (Douyin, Little Red Book, Weibo, WeChat, QQ, etc.). A total of 450 questionnaires were distributed. 374 were valid questionnaires and the effective recovery rate of the questionnaires was 83.11%.

The demographic characteristics of the respondents showed (Table 1) that the typical respondents were female (58.8%), unmarried (64.4%), with a bachelor's degree (44.1%), and the largest number of respondents were between the ages of 18-28 (51.6%).

Table 1. Demographic Information (n=374)

	Frequency	Percentage (%)
<b>Gender</b>		
Male	154	41.2
Female	220	58.8
<b>Age</b>		
18 to 28 years	193	51.6
29 to 39 years	150	40.1
40 to 50 years	31	8.3
<b>Marital Status</b>		
Unmarried	241	64.4
Married	133	35.6
<b>Academic Qualifications</b>		
Below high school	4	1.1
High school and Technical Secondary School	10	2.7
Junior College	34	9.1
Bachelor's Degree	165	44.1
Postgraduate	161	43

Source: Data Collected by the Author (2023)

### 3.2 Measure of the Constructs

This study adopted a 5-point Likert scale (from complete disagreement to complete agreement) to measure the variables. Destination quality (DQ) is an independent variable which consists of six (6) dimensions: such as Core Tourism Experience (CTE) consists of eight items; Accommodation and Food (AAF) consists of seven items; Accessibility (ACC) consists of four items; Amenities (AME) consists of five items; Information (INF) consists of five items; and Destination Image (DIM) consists of four items. In this study, perceived value consists of two dimensions, namely emotional value (EMV) which consists of four (4) items and economic value (ECV) which consists of three (3) items. The study survey questionnaire was modified from other studies (Eid & El-Gohary, 2015; Juliana, 2020; Kim, 2016; Lee & Mjelde, 2007), Rasoolimanesh et al., 2016). Based on previous studies, tourist satisfaction (TS) was measured using five (5) question items mainly based on the

understanding on satisfaction by Eid and El-Gohary (2015), Zabkar et al. (2010) and Le (2016).

### 3.3 Data Analysis

This study used descriptive statistics to present the demographic characteristics of the respondents. The analysis was conducted using IBM SPSS 26.0 software and the Process macro plug-in proposed by Hayes and Preacher (model 4), with 5000 replicated samples at 95% confidence intervals. The study was tested for mediating effects using the bias-corrected nonparametric percentile Bootstrap method.

## 4. Results

### 4.1 Reliability and Validity

Table 2 and Table 3 show the reliability and validity of destination quality, perceived value and tourist satisfaction. It can be seen that the Cronbach ( $\alpha$ ) value for the six dimensions of destination quality are all above 0.8 (the factor loading of INF1 is less than 0.5, so it is deleted), and the Cronbach ( $\alpha$ ) value for perceived value and tourist satisfaction are above 0.9. This suggests that destination quality, perceived value and tourist satisfaction are highly reliable.

Table 2. Reliability and validity of destination quality

Construct	Items	Loading	Cronbach ( $\alpha$ ) value
Core-tourism Experience	CTE1	0.897	0.941
	CTE2	0.747	
	CTE3	0.881	
	CTE4	0.855	
	CTE5	0.732	
	CTE6	0.689	
	CTE7	0.871	
	CTE8	0.804	
Accommodation and Food	AAF1	0.797	0.95
	AAF2	0.767	
	AAF3	0.789	
	AAF4	0.757	
	AAF5	0.733	
	AAF6	0.718	
	AAF7	0.665	
Accessibility	ACC1	0.826	0.928
	ACC2	0.809	
	ACC3	0.826	
	ACC4	0.736	
Amenities	AME1	0.572	0.888
	AME2	0.558	



	AME3	0.809	
	AME4	0.731	
	AME5	0.768	
Information	INF1	Less than 0.5	0.902
	INF2	0.706	
	INF3	0.742	
	INF4	0.776	
	INF5	0.799	
Destination Image	DIM1	0.651	0.912
	DIM2	0.650	
	DIM3	0.809	
	DIM4	0.783	

**Table 3. Reliability and validity of perceived value and tourist satisfaction**

Construct	Items	Loading	Cronbach ( $\alpha$ ) value
Emotional Value(EMV)	EMV1	0.910	0.967
	EMV2	0.894	
	EMV3	0.908	
	EMV4	0.920	
Economic Value (ECV)	ECV1	0.889	0.926
	ECV2	0.892	
	ECV3	0.881	
Tourist Satisfaction (TS)	TS1	0.949	0.971
	TS2	0.953	
	TS3	0.939	
	TS4	0.943	
	TS5	0.949	

#### 4.2 Correlation Examination

The results of the VIF test for the variables were all less than 3, and the tolerance values were all greater than 0.1, indicating that the data did not suffer from severe multicollinearity issues. To investigate the relationship between the variables in the beginning, descriptive statistics and correlation analysis were employed. The results showed (Table 2) that destination quality has a significant positive correlation with tourists' emotional value, economic value, and satisfaction. Both dimensions of perceived value, emotional value and economic value, showed a significant positive correlation with tourist satisfaction.

Table 2. Descriptive Statistics and Correlations

	M	SD	DQ	TS	EMV	ECV
DQ	3.93	0.621	1			
TS	4.30	0.814	.697**	1		
EMV	4.26	0.852	.599**	.680**	1	
ECV	4.23	0.823	.654**	.647**	.586**	1

Note: DQ:destination quality; EMV: emotional value; ECV: economic value; TS: tourist satisfaction

\*\* . Correlation is significant at the 0.01 level (2-tailed).

### 4.3 Tests of Mediating Effects

#### 4.3.1 Mediating Effects Test for Emotional Value

All variables were standardized, for example, destination quality was used as a result of the standardized treatment of the six (6) dimensions. Separate tests were conducted on the mediating effects of emotional value and economic value between destination quality and tourist satisfaction. The results of the mediation effect of emotional value demonstrated that destination quality positively predicted tourist satisfaction ( $\beta=0.6971$ ,  $P<0.001$ ), support H1. Emotional value influenced tourist satisfaction positively ( $\beta=0.4092$ ,  $p<0.001$ ), H2 supported. After including in emotional value, destination quality remained a significant predictor of tourist satisfaction ( $\beta=0.4519$ ,  $p<0.001$ ), indicating that both the direct predictive role of destination quality on tourist satisfaction and the mediating role of emotional value in the relationship were significant, H6 supported. The positive predictive effect of destination quality on emotional value was significant ( $\beta=0.5992$ ,  $p<0.001$ ), and the results support H4.

In addition, the direct and mediated effects were tested using the bias-corrected percentile Bootstrap method and the results showed that the 95% confidence interval did not include 0 (Table 4), indicating that emotional values play a partially mediating role in the relationship between destination quality and tourist satisfaction. The direct effect (0.5927) and indirect effect (0.3216) accounted for 64.83% and 35.17% of the total effect of destination quality on tourist satisfaction.

**Table 3. Modeling Tests of the Mediating Effects of Emotional Value**

Regression equation (N=374)		Fitting index			Coefficient Significance	
Result Variables	Predictor variables	R	R <sup>2</sup>	F(df)	β	t
Tourist satisfaction		0.6971	0.486	351.7328		
	Destination quality				0.6971	18.7545**
Emotional value		0.5992	0.359	208.371		
	Destination quality				0.5992	14.4351**
Tourist satisfaction		0.7703	0.5933	270.6468		
	Destination quality				0.4519	10.9286**
	Emotional value				0.4092	9.8955**

Notes: \*\*\*  $p < 0.001$ , the variables in the model are standardized and brought into the regression equation

**Table 4. Summary of Direct, Mediated and Total Effect**

Effect value	Effect	BootSE	BootLLCI	BootULCI	Effectiveness Ratio
Indirect Effect	0.3216	0.065	0.2034	0.4582	35.17%
Direct Effect	0.5927	0.0642	0.4569	0.7057	64.83%
Total Effect	0.9143	0.059	0.785	1.017	

#### 4.3.2 Mediating Effect Test of Economic Value

The results of the mediation effect test of economic value support H1: destination quality positively predicted tourist satisfaction ( $\beta=0.6971$ ,  $p < 0.001$ ). Economic value positively affects tourist satisfaction ( $\beta=0.3329$ ,  $p < 0.001$ ), support H3. After includes economic value, destination quality still had a significant effect tourist satisfaction ( $\beta=0.4793$ ,  $p < 0.001$ ), suggesting that both the direct predictive role of destination quality on tourist satisfaction and the mediating role of economic value in the relationship were significant H7 supported. The positive predictive effect of destination quality on economic value was significant ( $\beta=0.6543$ ,  $p < 0.001$ ), and the result supports H5.

In addition, the direct and mediated effects were examined using the bias-corrected percentile Bootstrap method, and the results indicated that the 95% confidence interval did not contain 0 (Table 6), indicating that economic values partially mediate the relationship between destination quality and tourist satisfaction. The direct effect (0.6286) and indirect effect (0.2857) contributed 68.75 and 31.25 percent, respectively, to the total effect of destination quality on tourist satisfaction.

Table 5. Modeling Tests of the Mediating Effects of Economic Value

Regression equation (N=374)		Fitting index			Coefficient Significance	
Result Variables	Predictor variables	R	R <sup>2</sup>	F(df)	β	t
Tourist satisfaction		0.6971	0.486	351.7328		
	Destination quality				0.6971	18.7545***
Economic value		0.6543	0.4281	278.4522		
	Destination quality				0.6543	16.6869***
Tourist satisfaction		0.7412	0.5494	226.1536		
	Destination quality				0.4793	10.401***
	Economic value				0.3329	7.2237***

Notes: \*\*\* p<0.001, the variables in the model are standardized and brought into the regression equation

Table 6. Summary of Direct, Mediated and Total Effect

Effect value	Effect	BootSE	BootLLCI	BootULCI	Effectiveness Ratio
Indirect Effect	0.2857	0.0606	0.1713	0.4107	31.25%
Direct Effect	0.6286	0.6236	0.4684	0.7785	68.75%
Total Effect	0.9143	0.059	0.785	1.017	

## 5. Discussion

The results of the study confirmed that all the hypotheses proposed were supported (Table 7). This indicates that destination quality has a positive effect on both perceived value and tourist satisfaction. This supports the results of previous studies (Zabkar et al., 2010; Rajaratnam et al., 2015; Yoon et al., 2010; Allameh et al., 2015; Ranjbarian & Pool, 2015). In addition, there is a positive effect of perceived value on tourist satisfaction (Tian & Pei, 2021; Kim et al. 2013; Chen & Chen, 2010; Kim & Park, 2016; Rasoolimanesh et al. 2016; Juliana et al. 2021; Eid & El-Gohary, 2015; Carrascosa et al. 2021). Consistent with the findings of Chi et al. (2020) and An et al. (2019), perceived value plays a partial mediating role in the relationship between perceived destination quality and tourist satisfaction. According to An et al. (2019), perceived value partially mediates the relationship between service quality and satisfaction. Similarly, Chi et al. (2020) confirmed this finding. The results of this study confirm again that perceived value acts as a mediator in the relationship between destination quality and tourist satisfaction, and partially mediates the effect.

This indicates that perceived value is crucial in explaining the relationship between perceived destination quality and satisfaction. Furthermore, both dimensions of perceived value, emotional value and economic value, respectively, had a partial mediating effect on the perceived destination quality-satisfaction relationship. This is less found in previous studies.

Table 7. Summary of Hypotheses test

Proposed Hypotheses	Test results
H1: There is a positive relationship between destination quality and tourist satisfaction.	Accepted
H2: There is a positive relationship between emotional value and tourist satisfaction.	Accepted
H3: There is a positive relationship between economic value and tourist satisfaction.	Accepted
H4: There is a positive effect of destination quality on emotional value.	Accepted
H5: There is a positive effect of perceived destination quality on economic value.	Accepted
H6: Emotional value mediates the relationship between perceived destination quality and tourist satisfaction.	Accepted
H7: Economic value mediates the relationship between perceived destination quality and tourist satisfaction.	Accepted

## 6. Conclusion

From a theoretical perspective, this study complements previous research findings. Previous research has confirmed the mediating effect of perceived value in perceived quality and satisfaction. Perceived value at this time tended to be one-dimensional. In contrast, this study further explored the mediating effect of different dimensions of perceived value. The study showed that perceived value consists of two dimensions, emotional value and economic value. The study confirms that emotional value and economic value play different degrees of mediating effects in the relationship between destination quality and tourist satisfaction. This study emphasizes the significance of the perceived value of tourists from a managerial standpoint. The perceived quality of the destination is an important antecedent of tourist satisfaction, and the enhancement of the perceived value of tourists is essential for the growth of the tourism industry. Managers should pay attention to the excavation and improvement of destination quality, excavate the unique attributes and characteristics of destination tourism, improve the service capacity of the destination, and provide as much as possible the evaluation of tourists' perception of destination quality so as to increase the level of tourists' satisfaction with the destination. In addition, it is important to emphasize the improvement of perceived value, which exists as an important mediating variable between destination quality and tourist satisfaction. Perceived value influences tourists' satisfaction, and tourists make certain measurements of perceived benefits and inputs in the consumption process, thus making an overall evaluation of the destination. In order to improve the satisfaction of tourists, the quality of tourist destinations need to be tested by the perceived value of tourists, which can effectively stimulate the emotional, economic aspects of the value of tourists.

The data for this study were obtained through an online questionnaire survey, and the sample data representativeness is somewhat limited, which will have an impact on the results of the study. Sabah, as a typical marine resource-rich tourism destination, has its unique human and natural landscape, so some of the findings derived from this study may not be directly applied in other studies of the same type of tourism destinations. In addition, this study was conducted with a sample of Chinese tourists, whose perception evaluations may differ from those of tourists from other regions or countries. Future validation is needed in more destinations and with different research subjects.

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