

## Unveiling Intangible Factors in Tourism: A Case of Gandaki Province, Nepal

Pradeep Sapkota\*

\*School of Business, Pokhara University, Pokhara, Nepal

### Abstract

**Background:** Tourist satisfaction reflects the degree to which visitors are pleased with their travel experiences, encompassing both tangible and intangible aspects of tourism. Understanding these factors is essential for destinations seeking to enhance visitor experiences and promote repeat visits.

**Objectives:** This study investigates the intangible factors that influence tourist satisfaction and revisit intentions among international and domestic visitors to Gandaki Province, Nepal, aiming to identify elements that can enhance the destination's appeal.

**Methods:** This study followed descriptive as well as causal comparative research design. A sample of 616 respondents was drawn from three districts within Gandaki Province, with data gathered through a self-administered questionnaire. Statistical analysis was conducted using IBM SPSS, incorporating methods such as Means, Standard Deviation (SD), Exploratory Factor Analysis (EFA), and Structural Equation Modelling (SEM) to evaluate relationships among variables.

**Results:** The statistical analysis indicated that intangible factors such as nature, culture, and hospitality have a significant influence on tourist satisfaction and their intention to revisit Gandaki Province. Among these factors, hospitality was identified as the most influential element driving tourist satisfaction. In contrast, cultural experiences were found to be the most compelling reason for tourists' intentions to return.

**Conclusion:** The study concludes that enhancing intangible elements like hospitality and cultural offerings can substantially boost tourist satisfaction and encourage repeat visits to Gandaki Province. By prioritizing these areas, destination managers and policymakers can strengthen Gandaki Province's appeal as a tourism destination, contributing to a more sustainable tourism environment.

**Keywords:** Culture, hospitality, nature, revisit intention, visitors' behavior

**JEL Classification:** M31, L83, Z10

**Received:** 28 September 2024

**Reviewed:** 25 November 2024

**Accepted:** 14 December 2024

**Published:** 31 December 2024

### Correspondence:

Pradeep Sapkota  
ursparu061@gmail.com

**Citation:** Sapkota, P. (2024). Unveiling intangible factors in tourism: A case of Gandaki province, Nepal. *The Journal of Business and Management*, 8(2), 115-129  
<https://doi.org/10.3126/jbm.v8i2.76150>

## Introduction

Tourism is a unique product that consists of tangible and intangible elements, including all that tourists experience (Poon & Low, 2005). It is an important part of almost every country's economic development and way of living. Tourism is emerging as Nepal's one of the most dynamic and largest industries in terms of employment, foreign exchange, and revenue, and has remained an integral part of the economy. The Travel and tourism industry in Nepal almost 8% of the total GDP, or approximately US \$750 million per year, and created more than one million jobs (WTTC, 2021).

Tourist satisfaction is a crucial factor in the success of the tourism industry. Satisfied tourists usually have the habit of returning to the same destination and recommending it to others, which can lead to increased revenue and growth for the tourism industry (Damanik & Yusuf, 2022). Understanding a tourist's level of satisfaction is extremely crucial to the tourism industry since it influences the level of expenditure they make and determines their revisit attitude. According to (Cherapanukorn & Sugunnasil, 2022) visitor satisfaction affects the consumption of services and facilities, the choice of tourist attraction sites, and the decision to revisit the same sites. A successful judgment of tourist satisfaction encourages their facility diversification, enhances their retention, increases competitiveness, and positive word of mouth to others. Therefore, it is necessary to determine and analyze the characteristics of tourism products to assess tourist satisfaction. Tourist satisfaction with their attraction sites is a result of many aspects, such as their perception of tourism facilities and services experiences as well as their expectations before and during their visits.

Tourist satisfaction is an important aspect of the tourism industry, and it is affected by various factors, both tangible as well as intangible. Tangible factors refer to those physical aspects of the tourist experience that can be easily measured, seen, touched, or quantified. On the other hand, intangible factors refer to the emotional or psychological aspects of the tourist experience that are not easily measured or quantified. Various studies around the world have proved that both tangible and intangible factors are crucial for the satisfaction and revisiting intention of tourists in tourism destinations. It is influenced by several tangible and intangible factors, including the quality of food, transportation, amenities, and infrastructure at the destination (tangibles) (Hui et al., 2007) nature, local culture and customs, adventure, and perceived value (intangibles) (Pikkemaat, 2004; Rosa et al., 2018). The hospitality sector in this modern world has been becoming more complicated due to competition and the increase in the needs and demands of tourists.

The satisfaction of tourists visiting different destinations is influenced by several tangible factors, such as the quality of infrastructure, food, amenities, and transportation facilities, and intangible factors like cultural immersion, nature, and overall perceived value of the visit. While Pokhara attracts tourists with its rich natural and cultural heritage, various challenges may hinder its potential to deliver a consistently satisfying experience. Issues such as inadequate infrastructure, inconsistency in service quality, growing competition, and the increasing demands of modern tourists necessitate an in-depth understanding of both tangible and intangible factors influencing tourist satisfaction. Thus, service providers of the tourism sector can use collaborative managerial strategies to take a holistic approach, or they can identify the characteristics of each element to use them more effectively and efficiently. This study was conducted to determine the intangible factors affecting tourist satisfaction, as well as their relationship with overall tourist satisfaction and revisit intentions.

## Review of Literature

Tourism products consist of a variety of services and experiences (Vassiliadis, 2008) including both tangible and intangible elements. Shostack (1982) molecular model suggests that a business is composed of a tangible and intangible core encircled by other tangible or intangible components. The

proper identification and analysis of these elements should be done to achieve success in the service industry. Tangible factors encompass measurable and observable elements of the tourist experience, such as physical attributes or amenities. In contrast, intangible factors pertain to the emotional and psychological aspects that are challenging to quantify. Various studies around the world have proved that both tangible and intangible factors are crucial for the satisfaction and revisiting intention of tourists in tourism destinations.

Tourist satisfaction is a sensation that comes from the cognitive and emotional components of tourism. Wu and Li (2017) Defined tourist satisfaction as an activity of travel expectations (both pre and post). Tourists' satisfaction can be observed as the degree of fulfillment of relish created from the tour experience about a service or product attribute that fulfills the expectations, wants, and desires together. Tourist satisfaction is viewed as a focal point in tourism (Styliadis et al., 2017) since it has an influence on tourists' choice of destination, their decision on products and service consumption, and their intention to revisit. Several research in the field of hospitality and tourism sector confirm that satisfaction influences tourists' future behavioral intentions (Ryan & Prayag, 2012). A positive experience at the destination could produce positive word of mouth with their friends, family, and relatives, recommendations as well as revisit intentions. According to expectation-disconfirmation theory, if a tourist experience in a certain destination exceeds the expectation, it will guide towards positive disconfirmation and high satisfaction (Oliver, 2010).

Oliver (2010) explains how satisfaction is determined by the gap between expectations and actual experiences. It posits that satisfaction arises when a consumer's perception of a product or service matches or exceeds their expectations (positive disconfirmation), while dissatisfaction occurs when the experience falls short (negative disconfirmation). In essence, the theory highlights the crucial role of expectations in shaping how individuals evaluate their experiences, making it central to understanding customer satisfaction and loyalty.

Tourists' satisfaction is influenced by several factors, including both tangible and intangible ones. While tangible factors such as accommodation and transportation are important, intangible factors such as nature, culture, and hospitality can also play a critical role in shaping tourists' experiences. Research has shown that these factors can significantly impact tourist satisfaction and even influence their decision to revisit a destination. A study by Tsundoda and Mendlinger (2009) found that tourists' satisfaction with the natural environment was positively related to satisfaction and their intention to revisit a destination. Natural beauty, landscape, climate, weather, etc. play an important role in attracting visitors to certain destinations. Similarly, the cultural experiences that tourists have while traveling can also enhance their overall satisfaction, as suggested by (Wei et al., 2020) study on the impact of cultural experiences on tourist satisfaction. A destination's culture can also affect tourist satisfaction by providing a sense of authenticity and uniqueness. Tourists often seek out destinations that offer something different from what they experience in their daily lives. When a destination can offer a unique cultural experience, tourists are more likely to remember it and recommend it to others (Seyfi et al., 2020). Other than nature and culture, hospitality is also one of the crucial factors for the tourism industry. Hospitality elements such as friendliness, helpfulness, and empathy can significantly impact tourists' satisfaction with a destination (Chen & Tsai., 2007). Hospitality doesn't only affect tourist encounters with some service providers, but it can also influence making a judgment about tourists' perception of the overall travel experience.

Thus, to ensure tourist satisfaction, destination managers should not only focus on tangible factors but also prioritize intangible factors such as nature, culture, and hospitality. Pokhara, the capital city of Gandaki Province, also known as the capital of tourism, is famous for nature, culture and adventurous tourism. It has been observed that a lot of studies have been conducted to examine the factors affecting

tourist satisfaction and revisiting intention around the globe, but no studies have been conducted from tangible and intangible dimensions. Hence, it is essential to investigate the tangible and intangible factors affecting the tourist's satisfaction and revisit attitude, which helps to measure the health of the country and tourism industry for strategic planning and sustainable development by understanding the reaction of visitors to the attraction. So, this study focuses on examining the intangible factors affecting tourist satisfaction and revisit intentions in Gandaki Province, Nepal.

## Materials and Methods

This study follows a descriptive as well as causal-comparative research design. The sample of the study consisted of domestic and international tourists visiting various tourist destinations among the three districts Kaski, Mustang, and Nawalparasi in Gandaki province, Nepal, from January to December 2022. According to Metz (1989) Nepal has been divided into three regions, mountains, hills, and terai based on land topography. The response was taken from departing tourists from different destinations of selected districts. The destinations were selected based on non-probability purposive sampling techniques in order to examine the behavior of tourists. (Wilson & Laskey, 2003). A self-administered questionnaire was used for data collection. Informed consent was also obtained from respondents prior to data collection to ensure their voluntary participation and understanding of the study's purpose.

The questionnaire was based on the perception of tourists regarding the factors affecting tourists' satisfaction and revisit intention. A five-point Likert scale (Joshi et al., 2015) was applied for data collection where "5" indicates "strongly agree" and "1" indicates "strongly disagree". The survey instrument was designed in English and Nepali language and applied to national and international visitors from different parts of the world. Different indicators were extracted from previous literature. Similarly, the indicators and their sources used for this study are presented in Table 1. IBM SPSS AMOS was applied for data analysis. Means, EFA, and SEM were used for statistical analysis in this study.

Mean is used to measure the perception of respondents toward the different indicators related to the variables. Exploratory factor analysis (EFA) was conducted to identify the factors. Following EFA, the study advanced to Structural Equation Modelling (SEM) to test the proposed hypotheses. SEM comprised two main components: the measurement model and the structural model. The measurement model was utilized to evaluate the model's fit and to examine the constructs' reliability and validity. Confirmatory Factor Analysis (CFA) was conducted to assess model fit using indices such as CMIN/DF, GFI, NFI, CFI, and RMSEA. Construct reliability was measured using Cronbach's alpha and composite reliability, while convergent validity was evaluated through the Average Variance Extracted (AVE). Discriminant validity was examined using the criteria established by Fornell and Larcker. After confirming the model's fit, reliability, and validity, the structural model was employed to analyze the relationship between the independent variables and the dependent variables.

## Results and Discussion

This section includes the sociodemographic profile of the respondents, the mean score analysis of tourist satisfaction, EFA, SEM, and the reliability and validity analysis. Similarly, a brief discussion of the findings of the study is also included.

### Socio-Demographic Characteristics

The socio-demographic profile of tourists in this study includes gender, age, education, monthly income, marital status, expenses per visit, time of visit in Gandaki, and length of stay in Gandaki province. The frequency and percentage of each category are provided for each variable. Most of the respondents were male (59.4%) and married (52.9%). Similarly, the age group having the highest frequency was 31-40 (35.7%). It was observed that most respondents had at least a postgraduate degree (55.4%), most

respondents had a monthly income of more than \$2000 (32.8%) and the most common expenses per visit range was 251-500 dollars (33.1%). Likewise, most of the respondents visited Gandaki for the first time (57.6%), and the most common length of stay range was 3-4 days (33.4%).

**Opinion Towards Tourist Satisfaction and Revisit Intention**

This study used 30 items to measure tourist satisfaction and revisit intention in Gandaki Province. A five-points Likert Scale was used, with 1 indicating strongly disagree and 5 indicating strongly agree. Table 1 shows the mean score of the items.

**Table 1**

*Mean score related to tourist satisfaction and revisit intention*

Item Code	Items	Mean	SD
NAT1	Beautiful and calm	4.61	0.594
NAT2	Perfect atmosphere	4.47	0.655
NAT3	Pleasant climate	4.38	0.736
NAT4	Varieties of natural attraction	4.53	0.655
NAT5	The landscape is amazing	4.60	0.578
NAT6	Panoramic view of green hills and mountains	4.51	0.689
CUL1	Local culture and tradition	4.31	0.79
CUL2	Events and festivals	3.63	0.987
CUL3	Unique local features	4.15	0.757
CUL4	Customs and lifestyle	4.21	0.775
CUL5	Cultural diversity	4.17	0.733
HPT1	Staff are humble and polite	4.46	0.661
HPT2	Reliable responses to queries	4.24	0.853
HPT3	Serve with respect and care	4.48	0.622
HPT4	Locals are warm and welcoming	4.47	0.639
HPT5	Locals are helpful and supportive	4.46	0.639
HPT6	Present appealing facilities	4.22	0.814
SAT1	Destination exceeds my expectation	3.98	0.72
SAT2	Enjoyed destination a lot	4.34	0.664
SAT3	Destination became a good experience	4.38	0.642
SAT4	Offered value of money	4.00	0.804
SAT5	Provided happiness and pleasure	4.23	0.67
SAT6	Destination has an acceptable quality standard	4.15	0.699
SAT7	Pleased with service	4.21	0.679
SAT8	Overall satisfaction with destination	4.29	0.614
REV1	Visit this place in future	3.99	0.934
REV2	Recommend this place to others	4.52	0.63
REV3	Place not enough to explore in one visit	3.92	0.91
REV4	Bring family members and friends	3.76	0.937
REV5	Want to learn more thing by visiting again	3.94	0.878

(Where, N= 616, 1 denotes strongly disagree and 5 denotes strongly agree)

Mean and standard deviation scores for various items related to tourist satisfaction and revisit intention in Gandaki province, Nepal, are presented in Table 1. The items are grouped into five categories: nature (NAT), culture (CUL), hospitality (HPT), satisfaction (SAT), and revisit intention (REV). The items having an average mean score more than the average value of 3 indicate tourists have a positive response towards intangible factors associated with the destination. The first-factor nature consists of six items with a mean score ranging from 4.38 to 4.61. Respondents have positive responses on all items related to nature with the item “place is beautiful and calm” having the maximum mean score of 4.61. Similarly, items related to culture range from 3.63 to 4.21(mean) with item “customs and lifestyle” having the highest mean score among all. Likewise, items related to hospitality had a mean score ranging from 4.22 to 4.48, which reveals a positive response of respondents towards the hospitality factors as well. Items related to satisfaction consist of a mean score from 3.98 to 4.28 and revisit intentions from 3.76 to 4.52. Overall, the result shows that tourists visiting Gandaki province, Nepal have a positive response towards factors affecting tourists’ satisfaction and revisit intention.

**Exploratory Factor Analysis**

EFA was conducted with 30 items to determine the important factors affecting tourist satisfaction and revisit intention. It consists of the items from NAT1- NAT6, CUL1- CUL5, HPT1- HPT6, SAT1- SAT8, and REV1- REV5. The items NAT4, NAT5, NAT6, and REV2 were cross loaded on two factors, so those items were removed. Finally, the factor solution was achieved with 26 items. From the analysis, it was observed that the communalities of 26 items were found more than 0.50, which ranges from 0.629 to 0.848.

**Table 2**

*KMO and Bartlett’s Test*

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.892
Bartlett’s Test of Sphericity	Approx. Chi-Square	7821.137
	df	325
	Sig.	0.000

Likewise, in this study, the suitability of EFA was checked by Kaiser-Meyer–Olkin (KMO) and Bartlett’s test of sphericity, which are presented in Table 2. The KMO value obtained is 0.892, greater than the minimum required value of 0.6 (Taherdoost et al., 2014). The outcome shows that the sample size is fit to conduct EFA. The p-value of 0.001 obtained from Bartlett’s test of sphericity also reveals that the constructs have a high correlation between the components, as the result factor analysis seems to be appropriate for the study (Williams et al., 2010).

**Table 3**

*Communalities*

Items	Initial	Extraction
NAT1	1.000	.623
NAT2	1.000	.708
NAT3	1.000	.623
CUL1	1.000	.544
CUL2	1.000	.539
CUL3	1.000	.608
CUL4	1.000	.715

CUL5	1.000	.665
HPT1	1.000	.569
HPT2	1.000	.581
HPT3	1.000	.756
HPT4	1.000	.650
HPT5	1.000	.699
HPT6	1.000	.475
SAT1	1.000	.482
SAT2	1.000	.611
SAT3	1.000	.643
SAT4	1.000	.480
SAT5	1.000	.542
SAT6	1.000	.540
SAT7	1.000	.498
SAT8	1.000	.694
REV1	1.000	.747
REV3	1.000	.621
REV4	1.000	.740
REV5	1.000	.834

The communality scores in factor analysis show the amount of variance explained by the underlying components in each item. From Table 3, it is observed that the initial communality values of all items (NAT1 to NAT3, CUL1 to CUL5, HPT1 to HPT6, SAT1 to SAT8, REV1, REV3 to REV 5) are 1, which means that 100% of the variance is explained. The minimum extraction communality is 0.475 for the factor HPT6 and the maximum is 0.834 for the factor REV5. All other items have extraction values between 0.475 to 0.834, which means that between 47.5% to 83.4% of the variance in each item is explained by the factors after extraction. High extraction communality results in a strong relationship between the item and the underlying factors. An extraction value greater than 0.4 could be considered for factor analysis (Noora, 2021).

**Table 4**

*Result of EFA*

Factor	Items	Loading	% of Variance	Cumulative %
Tourist satisfaction	SAT1	.648	17.71	17.71
	SAT2	.755		
	SAT3	.788		
	SAT4	.664		
	SAT5	.682		
	SAT6	.666		
	SAT7	.676		
	SAT8	.795		
	HPT1	.715		
	HPT2	.748		

	HPT3	.848		
Hospitality	HPT4	.788	14.57	32.28
	HPT5	.821		
	HPT6	.629		
	CUL1	.686		
	CUL2	.686		
	CUL3	.748		
Culture	CUL4	.817	11.96	44.24
	CUL5	.787		
	REV1	.759		
	REV3	.763		
	REV4	.751		
Revisit intention	REV5	.837	10.55	54.79
	NAT1	.768		
	NAT2	.774		
	NAT3	.762		
Nature			7.46	62.25

The result of EFA is presented in Table 4. The factor analysis result was derived using varimax rotation based on the number of eigenvalues greater than one. Five factors were found to have eigenvalues that were greater than one. The 1st factor consists of 8 items (SAT1, SAT2, SAT3, SAT4, SAT5, SAT6, SAT7, and SAT8) explaining 17.71 % of the total variance. Similarly, the 2nd factor includes 6 items (HPT1, HPT2, HPT3, HPT4, HPT5, and HPT6) explaining 14.57 %, the 3rd one comprises of 5 items (CUL1, CUL2, CUL3, CUL4, CUL5) explaining 11.96 % of total variance. Likewise, in the 4th factor, there were four items (REV1, REV2, REV3, REV4) explaining 10.55 % of the variance, and there were three items (NAT1, NAT2, NAT3) in the 5th factor which explained 7.46 % of the variance. The factors that were received were further named as tourist satisfaction (1st factor), hospitality (2nd factor), culture (3rd factor), revisit intention (4th factor), and nature (5th factor) respectively, explaining a total of 62.25 % of the variance. Overall, these results suggest that the data set consists of five distinct factors that explain a significant amount of variation.

### Structural Equation Modelling

#### Confirmatory Factor Analysis (CFA)

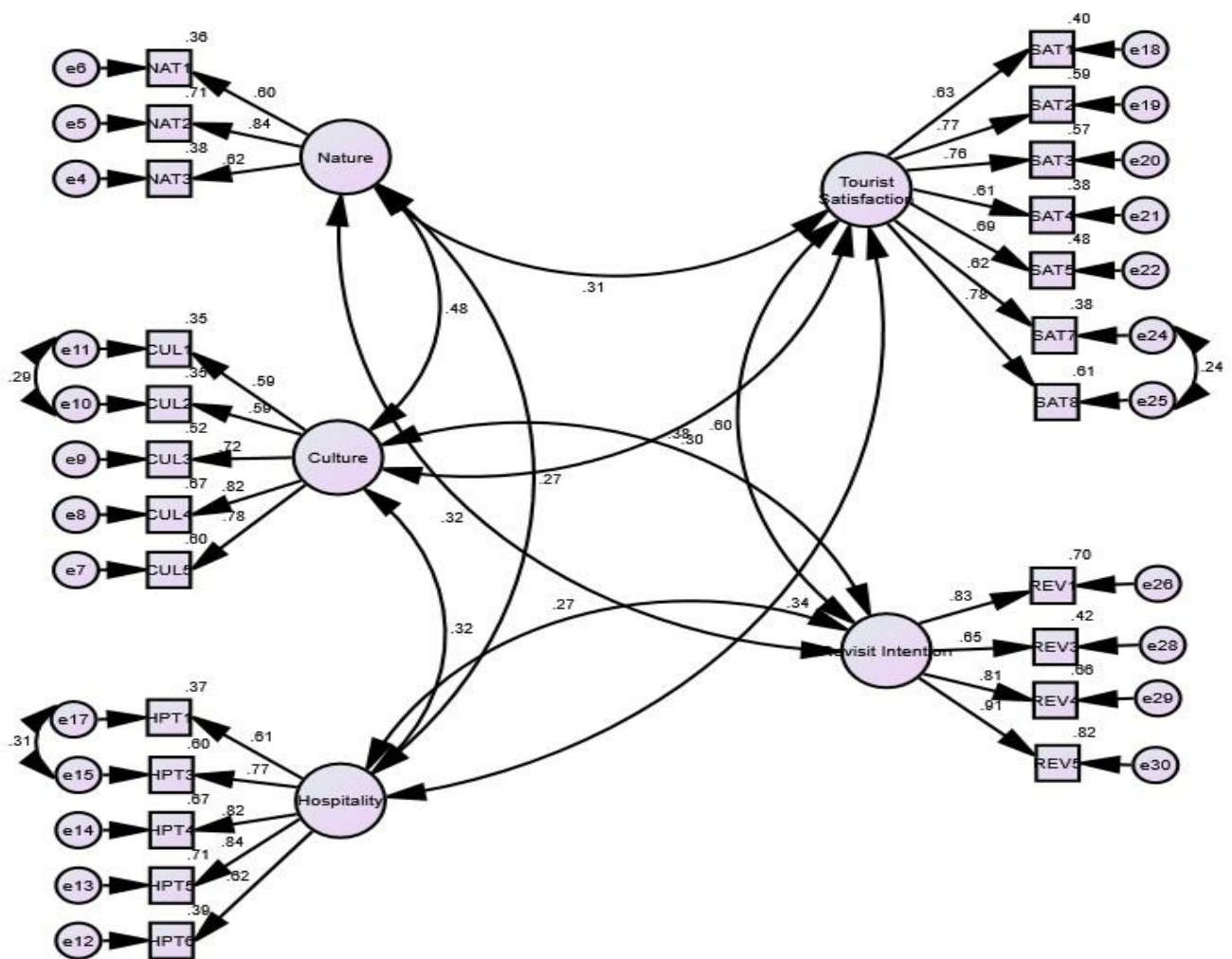
The fit indices and criteria for determining the goodness of fit of a statistical model have been presented in Table 5. The calculated values for each fit index are also provided, along with remarks on the model's fit based on the criteria. Overall, the model appears to be well-fitted based on all fit indices. The CMIN/DF value of 2.526 is below the recommended threshold of 3, suggesting the model is a good fit. The GFI, NFI, and CFI values are all above the recommended threshold of 0.9, indicating the model is well fit for the data. Similarly, the RMSEA value of 0.05 is also below the recommended threshold of 0.08, which suggests the model is well fit for the data. Therefore, based on these fit indices, the model is well-fitted.



**Table 5**  
*Model Fit Summary*

Fit Indices	Criteria	Calculate value	Remarks
CMIN/DF	< 3	2.526	Well fitted
GFI	0.9 or above	0.926	Well fitted
NFI	0.9 or above	0.915	Well fitted
CFI	0.9 or above	0.946	Well fitted
RMSEA	< 0.08	0.05	Well fitted

**Figure 1**  
*Results of CFA*



**Reliability and Validity Analysis**

The results of the reliability and validity test conducted on five constructs: Nature, Culture, Hospitality, Tourist Satisfaction, and Revisit Intention are presented in Table 6. Cronbach Alpha, as well as Composite Reliability, were applied to establish the reliability of the constructs. Cronbach’s Alpha is used to measure the internal reliability or consistency of the scale items for each construct. A Cronbach

value of 0.7 or higher is generally considered acceptable (Meimand et al., 2017). In this case, the value of each construct is greater than 0.7, which indicates a high level of internal consistency. Likewise, an AVE (Average Variance Extracted) is used to measure the level of variance in the construct explained by its items. A value of 0.5 or higher is generally considered highly acceptable. However, an AVE of 0.40 or more is also acceptable when CR is more than 0.70. In this case, an AVE value greater than 0.5 is observed in two constructs (hospitality and revisit intention) and 0.4 in nature, culture, and tourist satisfaction. Fornell & Larcker Criteria were applied to obtain the discriminant validity. According to (Fornell & Larcker, 1981) if the square root of the AVE of a construct is greater than the correlation of the construct with all other constructs, discriminant validity is proven.

**Table 6**

*Construct Reliability and Construct Validity*

Construct	Cronbach's Alpha	Composite Reliability	AVE
Nature	0.721	0.732	0.483
Culture	0.828	0.83	0.498
Hospitality	0.851	0.856	0.548
Tourist satisfaction	0.864	0.868	0.487
Revisit intention	0.873	0.88	0.649

**Table 7**

*Discriminant Validity – Fornell Lacker’s Criteria*

	Nat	Cul	Hpt	TS	RI
Nature (Nat)	0.695				
Culture (Cul)	0.477	0.706			
Hospitality (Hpt)	0.274	0.323	0.74		
Tourist satisfaction (TS)	0.309	0.303	0.341	0.698	
Revisit intention (RI)	0.321	0.379	0.268	0.596	0.806

The findings of a discriminant validity analysis using Fornell and Larcker’s criteria are presented in Table 7. In this analysis, the diagonal value portrays the square root of AVE for each construct, and the off-diagonal values exhibit the correlation between constructs. The square root of the AVE for each construct should be bigger than the correlations between that construct and other components to meet Fornell and Larcker’s criterion for discriminant validity. From the table, it can be observed that the square root of AVE of price (0.716), safety and security (0.701), infrastructure (0.672), tourist satisfaction (0.722), and revisit intention (0.792) are greater than the correlation value. Therefore, discriminant validity was established. It suggests that the constructs being studied (i.e., nature, culture, hospitality, tourist satisfaction, and revisit intention) are distinct from each other and therefore meet Fornell and Larcker’s criteria for discriminant validity.

**Structural model**

After meeting the requirements of fit indices in CFA, a structural model was run to examine how intangible factors impact on tourist satisfaction and revisit intention. The fitness of the structural model was also checked with CMIN/DF, GFI, NFI, CFI, and RMSEA. The values of model fit indices are presented in Table 8.

**Table 8**

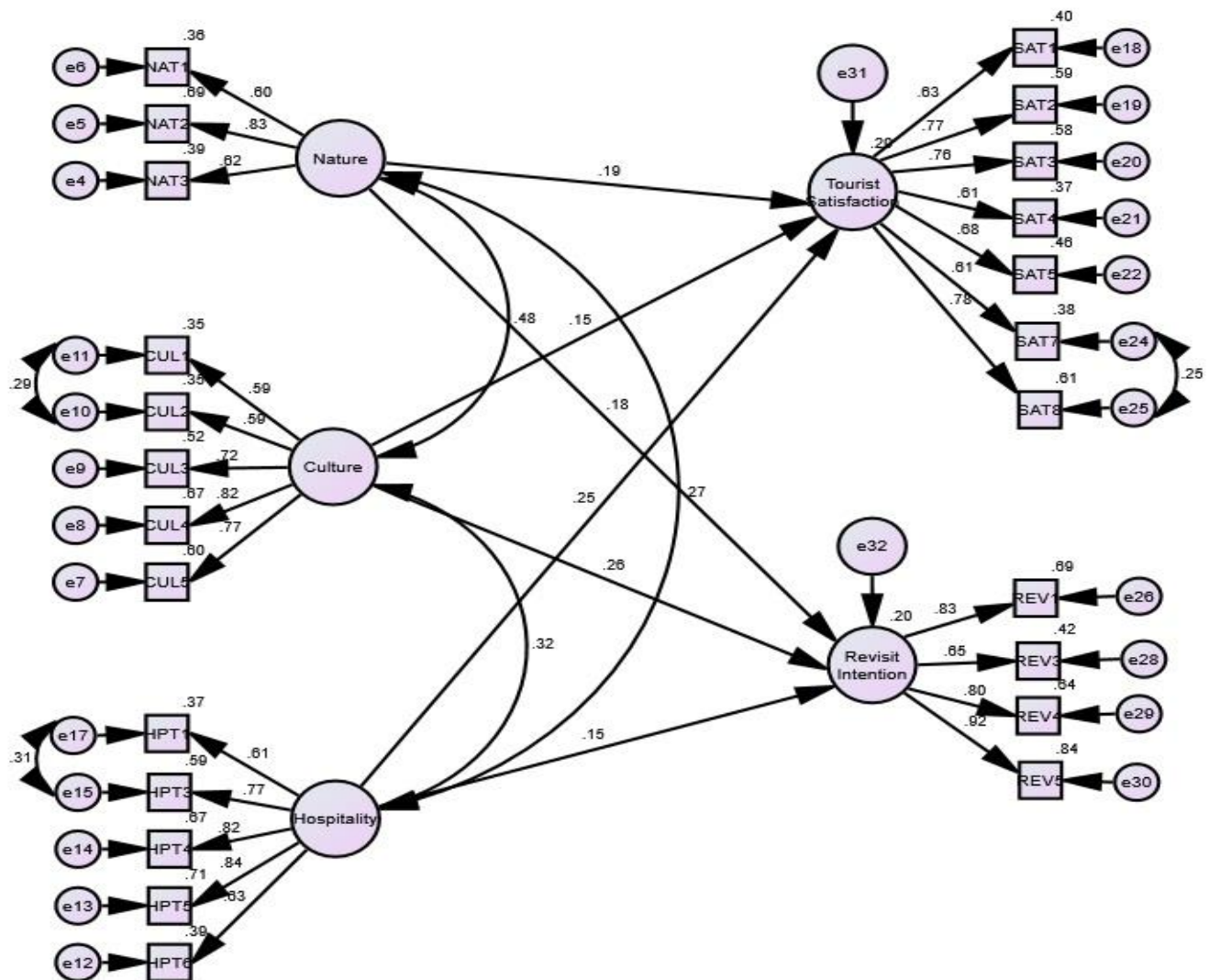
*Structural Model*

Fit Indices	Criteria	Calculate value	Remarks
CMIN/DF	< 5	3.06	Well fitted
GFI	0.9 or above	0.913	Well fitted
NFI	0.9 or above	0.896	Nearly fitted
CFI	0.9 or above	0.927	Well fitted
RMSEA	< 0.08	0.058	Well fitted

Table 8 reveals that the model is well fitted as CMIN/DF < 5, GFI > 0.90, NFI is very close to 0.90, CFI > 0.90, and RMSEA < 0.08. Figure 2 shows the path diagram and table 9 presents the result of path analysis of the structural model.

**Figure 2**

*Result of path analysis*



**Table 9**

*Result of Hypothesis Testing*

	Beta	S.E.	C.R.	P
SAT <--- NAT	0.195	0.056	3.43	***
REV <--- NAT	0.181	0.092	3.322	***
SAT <--- CUL	0.151	0.044	2.766	0.006
REV <--- CUL	0.255	0.073	4.775	***
SAT <--- HPT	0.248	0.045	4.983	***
REV <--- HPT	0.151	0.07	3.286	0.001

Table 9 presents the result of path coefficients. It indicates that nature (Beta = 0.195, t-stat =3.43, P < 0.01), culture (Beta = 0.151, t-stat =2.766, P < 0.01), and hospitality (Beta = 0.248, t-stat =4.983, P < 0.01) have a profoundly favorable effect on tourist satisfaction. A one-unit increase in nature increases tourist satisfaction by 0.195 units, a one-unit increase in culture increases tourist satisfaction by 0.151 units, and a one-unit increase in hospitality increases tourist satisfaction by 0.248 units. Similarly, the nature (Beta = 0.181, t-stat =3.322, P < 0.01), culture (Beta = 0.255, t-stat =4.775, P < 0.01), and hospitality (Beta = 0.151, t-stat =3.286, P < 0.01) have a substantial positive impact on the revisit intention of tourists. It indicates that one-unit increase in nature increases revisit intention by 0.181 units, a one-unit increase in culture increases revisit intention by 0.255 units, and a one-unit increase in hospitality increases revisit intention by 0.151 units. Furthermore, the results indicate that hospitality has more impact on tourist satisfaction than nature and culture, while culture has more impact on revisiting intention of tourists than nature and hospitality.

The findings of the study align with and add to the existing body of literature on factors affecting tourist satisfaction and revisit intention. Similar to Tsundoda and Mendlinger (2009), the results highlight the critical role of the natural environment, including elements such as landscapes and climate, in shaping tourist satisfaction. Nature was found to positively influence satisfaction confirming its importance as a destination feature. Additionally, the impact of cultural experiences, as discussed by Wei et al. (2020) and Seyfi et al. (2020), was evident in the study, with culture showing a significant effect on satisfaction and having an even greater influence on revisit intention. Similarly, the role of hospitality was notably prominent, corroborating findings from C. & D. (2007). In this study, hospitality exhibited the strongest influence on tourist satisfaction. Interestingly, while nature had a consistent impact across both satisfaction and revisit intention, culture showed greater influence on revisit intention than on initial satisfaction. These findings suggest a nuanced dynamic where natural attractions draw tourists, cultural experiences encourage retention, and superior hospitality solidifies overall satisfaction. Compared to previous research, this study provides deeper insight into how these factors interact within the specific context of Gandaki, offering strategic guidance for tourism stakeholders in leveraging these dimensions for sustainable growth.

**Conclusion and Suggestions**

Visitors’ tangible or intangible requirements can be satisfied by new products or service items that are simply tangible, intangible, or a combination of both. This study was conducted to determine the intangible factors related to tourist satisfaction and revisit intention in Gandaki province, Nepal. The EFA extracted five major factors including tourist satisfaction, nature, culture, hospitality, and revisit intention, and the CFA confirmed these factors with fit indices and reliability and validity tests. This study concludes that nature, culture, and hospitality were considered the major intangible elements affecting tourist satisfaction and revisit intention. Likewise, after conducting SEM, it was observed that

all factors have a positive significant impact on tourist satisfaction and revisit intention. Hospitality was considered as a major factor for tourist satisfaction, whereas culture was a vital factor for revisiting the intention of tourists visiting Gandaki province, Nepal.

The findings of this study show that the intangible characteristics of tourism products have a higher impact on satisfaction. As a result, it is suggested that researchers investigate the interplay between tangible and intangible factors in diverse regions to enhance the generalizability of findings. Future studies could focus on demographic-specific insights, longitudinal trends in tourist preferences, and cross-cultural comparisons to better understand how elements like nature, culture, and hospitality shape satisfaction and revisit intentions. These efforts will provide a deeper understanding of tourism dynamics and support evidence-based strategies for improving tourist experiences. Policymakers and service providers are suggested to prioritize enhancing intangible tourism elements such as hospitality, cultural authenticity, and natural preservation to boost tourist satisfaction and revisit intentions. Investing in hospitality training, promoting unique cultural experiences, and implementing sustainable tourism practices are crucial steps.

#### **Author contribution statement**

The author solely conducted conceptualization, data collection, analysis, writing tasks, addressing the comments of reviewers, and finalizing the manuscript.

#### **Funding**

There is no funding support for this study.

#### **Declaration statement**

The authors declare no conflict of interest.

## References

- Chen, C. F., & Tsai, D. (2007). How destination image and evaluative factors affect behavioral intentions?. *Tourism management*, 28(4), 1115-1122.
- Cherapanukorn, V., & Sugunnasil, P. (2022). Tourist attraction satisfaction factors from online reviews. A case study of tourist attractions in Thailand. *Journal of Environmental Management and Tourism*, 13(2), 379–390. [https://doi.org/10.14505/jemt.v13.2\(58\).08](https://doi.org/10.14505/jemt.v13.2(58).08)
- Damanik, J., & Yusuf, M. (2022). Effects of perceived value, expectation, visitor management, and visitor satisfaction on revisit intention to Borobudur Temple, Indonesia. *Journal of Heritage Tourism*, 17(2), 174–189. <https://doi.org/10.1080/1743873X.2021.1950164>
- Fornell, C., & Larcker, D. F. (1981). Evaluating structural equation models with unobservable variables and measurement error. *Journal of Marketing Research*, 18(1), 39. <https://doi.org/10.2307/3151312>
- Hill Oliver, R. L. (2010). A cognitive model of the antecedents and consequences of satisfaction decisions. *Journal of Marketing Research*, 17(4), 460–469.
- Hui, T. K., Wan, D., & Ho, A. (2007). Tourists' satisfaction, recommendation and revisiting Singapore. *Tourism Management*, 28(4), 965–975. <https://doi.org/10.1016/j.tourman.2006.08.008>
- Joshi, A., Kale, S., Chandel, S., & Pal, D. (2015). Likert scale: Explored and explained. *British Journal of Applied Science & Technology*, 7(4), 396–403. <https://doi.org/10.9734/bjast/2015/14975>
- Lynn Shostack, G. (1982). How to design a service. *European Journal of Marketing*, 16(1), 49–63.
- Meimand, S. E., Khalifah, Z., Zavadskas, E. K., Mardani, A., Najafipour, A. A., & Ahmad, U. N. U. (2017). Residents' attitude toward tourism development: A sociocultural perspective. *Sustainability (Switzerland)*, 9(7). <https://doi.org/10.3390/su9071170>
- Metz, J. J. (1989). A framework for classifying subsistence production types of Nepal. *Human Ecology*, 17(2), 147–176. <https://doi.org/10.1007/BF00889711>
- Noora, S. (2021). Factor analysis as a tool for survey analysis. *American Journal of Applied Mathematics and Statistics*, 9(1), 4–11.
- Pikkemaat, B. (2004). The measurement of destination image: the case of Austria. *The Poznan University of Economics Review*, 4(1), 87–102. <http://www.puereview.ue.poznan.pl/2004v4n1/7-pikkemaat.pdf>
- Poon, W. C., & Low, K. L. T. (2005). Are travellers satisfied with Malaysian hotels? *International Journal of Contemporary Hospitality Management*, 17(3), 217–227. <https://doi.org/10.1108/09596110510591909>
- Rosa, P., Carvalhinho, L., & Soares, J. (2018). Developing a destination image through the perceptions of stakeholders: A case study. *International Journal of Tourism Research*, 20(1), 60–71. <https://doi.org/10.1002/jtr.2153>
- Ryan, C., & Prayag, G. (2012). Antecedents of tourists' loyalty to Mauritius: the role and influence of destination image, place attachment, personal involvement, and satisfaction". *Journal of Travel Research*, 51(3), 342–356.
- Seyfi, S., Hall, C. M., & Rasoolimanesh, S. M. (2020). Exploring memorable cultural tourism experiences. *Journal of Heritage Tourism*, 15(3), 341–357. <https://doi.org/10.1080/1743873X.2019.1639717>
- Stylidis, D., Belhassen, Y., & Shani, A. (2017). Destination image, on-site experience and behavioural

intentions: path analytic validation of a marketing model on domestic tourists. *Current Issues in Tourism*, 20(15), 1653–1670. <https://doi.org/10.1080/13683500.2015.1051011>

- Taherdoost, H., Sahibuddin, S., & Jalaliyoon, N. (2014). Exploratory factor analysis: Concepts and theory. *2nd International Conference on Mathematical, Computational and Statistical Sciences*, 375–382.
- Tsundoda, T., & Mendlinger, S. (2009). Economic and social impact of tourism on a small town: Peterborough New Hampshire. *Journal of Service Science and Management*, 02(02), 61–70. <https://doi.org/10.4236/jssm.2009.22009>
- Vassiliadis, C. A. (2008). Destination product characteristics as useful predictors for repeat visiting and recommendation segmentation variables in tourism: A CHAID exhaustive analysis. *International Journal of Tourism Research*, 10(5), 439–452. <https://doi.org/10.1002/jtr.678>
- Wei, C., Dai, S., Xu, H., & Wang, H. (2020). Cultural worldview and cultural experience in natural tourism sites. *Journal of Hospitality and Tourism Management*, 43, 241–249. <https://doi.org/10.1016/j.jhtm.2020.04.011>
- Williams, B., Onsmann, A., & Brown, T. (2010). Exploratory factor analysis: A five-step guide for novices. *Journal of Emergency Primary Health Care*, 8(3), 1–13. <https://doi.org/10.33151/ajp.8.3.93>
- Wilson, A., & Laskey, N. (2003). Internet based marketing research: A serious alternative to traditional research methods? *Marketing Intelligence & Planning*, 21(2), 79–84. <https://doi.org/10.1108/02634500310465380>
- WTTC (2021). *World travel and tourism council: Travel & Tourism - Global Economic Impact & Trends*. <https://wttc.org/>
- Wu, H. C., & Li, T. (2017). A study of experiential quality, perceived value, heritage image, experiential satisfaction, and behavioral intentions for heritage tourists. *Journal of Hospitality and Tourism Research*, 41(8), 904–944. <https://doi.org/10.1177/1096348014525638>