

## Understanding the Sharia Hotel Practice Based on Islamic Philosophy

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**ABSTRAK:** Tujuan dari penelitian ini adalah untuk memahami praktik hotel Syariah di Indonesia. Penelitian ini menggunakan Khalifatullah Fil Ardh sebagai landasan Filsafat Islam serta Sharia Enterprise Theory sebagai suatu persektif dan metafora dalam upaya mengetahui bagaimana hotel Syariah menerapkan nilai-nilai Islam dalam aspek Produk, Pelayanan, Manajemen serta Keuangan sebagai syarat yang harus dipenuhi berdasarkan Fatwa DSN-MUI No.108/DSN-MUI/X/2016. Penelitian ini dilaksanakan pada hotel Syariah di Kota Palembang. Metode Kualitatif digunakan dalam mengumpulkan dan menganalisis data. Hasil penelitian menunjukkan bahwa aspek produk, pelayanan, manajemen dan keuangan telah menjalankan nilai-nilai Islam yang sesuai dengan perspektif Khalifatullah Fil Ardh yaitu Tanggungjawab kepada Tuhan, Alam dan Manusia. Hal ini terlihat diantaranya dengan adanya Sertifikasi Halal, terdapat Dewan Pengawas Syariah, membayar Zakat dan menggunakan Lembaga keuangan Islam dalam operasinya. Namun, apakah itu dengan standar akuntansi syariah yang berlaku belum ditemukan. Agenda penelitian berikutnya dapat mengkaji penerapan standar akuntansi Syariah dalam aspek keuangan hotel syariah.

**Kata kunci:** Hotel Syariah, Khalifatullah Fil Ardh, Filsafat Islam, Fatwa DSN-MUI

**ABSTRACT:** This research aims to understand Sharia hotel practices in Indonesia. Therefore, this research used Khalifatullah Fil Ardh's Perspective as an Islamic Philosophy. Using perspective and metaphor to know how Sharia hotel had applied the Islamic principle regarding products, services, management, and finances toward a condition that must be fulfilled according to the Fatwa DSN-MUI No.108/DSN-MUI/X/2016. This research was carried out on Sharia hotels in Jakarta City. Qualitative methods are used in collecting and analyzing data. The results of the study show that the aspects of products, services, management and finance have carried out Islamic values in accordance with the perspective of Khalifatullah Fil Ardh, namely Responsibility to God, Nature and Man. This can be seen in the presence of Halal Certification, there is a Sharia Supervisory Board, paying Zakat and using Islamic financial institutions in its operations. However, whether it is by the applicable sharia accounting standards has yet to be discovered. The following research agenda can examine the application of Sharia accounting standards in the financial aspects of Sharia hotels.

**Keywords:** Sharia Hotel, Khalifatullah Fil Ardh, Islamic Philosophy, The Fatwa DSN-MUI

### 1. INTRODUCTION

Tourism is Indonesia's flagship industry, which is growing rapidly; this can be seen from the increase in the number of tourists, reaching 14 million foreign tourists in 2017, as reported by thediplomat.com. In line with that, the Government is targeting the acquisition of foreign exchange from the tourism sector, amounting to US \$ 17.6 billion in 2019 and US \$ 28.5 billion in 2024 (wartaekonomi.co.id). Through the monitoring of the Capital Supervision Coordinating Board (BKPM), the 2018 economic momentum is

very positive, especially in the tourism and digital economy, where the growth of the tourism sector reaches 35% -45% per year and 60% -80% per year in the digital economy sector. In fact, it was stated that 2018 was the most exciting year for the hospitality industry. The phenomenon of the emergence of hotels with this Sharia concept is like the answer to the large Muslim market share, which is the region with the largest Muslim population. Based on data from the Pew Research Center, the Muslim population has increased from 1.6 billion in 2010 to 2.2 billion in 2030; in other words, this increase of 23.4% has become 26% of the total population. Sharia hotels are simply accommodations that offer public lodging, dining, and other services by Islamic law. Fadil et al (2013). According to Sofyan (2011), they do not transgress sharia laws regarding supplying, obtaining, and using goods, facilities, and operations. According to Shahmim (2009), Sharia hotels are those in which all services provided and financial dealings are conducted according to Islamic principles. These principles apply to serving halal food and drinks and benefit everyone, regardless of race, religion, or culture.

Fadil et al. (2013) also explained that Sharia hotels and their operations must reflect Sharia values because there is a misconception in the community that Sharia hotels only serve halal cuisine and don't serve alcoholic beverages (Shahmim, 2009). Not relatively that straightforward, according to some studies (Rosenberg & Choufany, 2009; Shahmim, 2009; Henderson, 2010; Stephenson et al, 2010; Suhaiza et al., 2011; Fadil et al. (2013); Saad et al., 2014), paying attention to the financial aspects of the hotel, the money is used for hotel operations that must adhere to sharia laws to be considered fully sharia. Additionally, a statement stated that hotels must follow Islamic principles in all aspects, from cleaning to accounting practices (Shahmim, 2009; Aryanty et al., 2010; Samori & Rahman, 2013). What are the standards for Sharia hotels in Indonesia, then? Initially, the provisions of the criteria for Sharia hotels in Indonesia were formulated through the Guidelines for Organizing Sharia Hotels (PPUHS) issued by the Ministry of Tourism and Creative Economy (Kemenparekraf) No. 2 of 2014, which was later declared revoked and not valid with the issuance of Minister of Tourism Regulation No. 11 of 2016. In addition, there is a Fatwa of the National Sharia Council of the Indonesian Ulama Council (DSN-MUI) No. 108 / DSN-MUI / X / 2016 concerning Guidelines for Organizing Sharia-Based Tourism.

Various studies on Sharia hotels have been conducted concerning applying Sharia values in business practices, especially hospitality. Rezeki (2011) discusses changes in business concepts from conventional hotels to Islamic hotels. This concept change was carried out by Sofyan Hotel, which is currently known as the first Sharia hotel pioneer in Indonesia; this change is very reasonable because, at that time, Sofyan Hotel had a negative reputation with all the facilities they offered. Rosenberg & Choufany (2009), the Shariah-Compliant Hotel Concept (SCH), explains that the Shariah-compliant Hotel Concept, through its unique value proposition, is rapidly gaining traction across the Middle East. The increasing availability of Shariah-based funds and the rise in intra-regional travel have been identified as the primary triggers behind the success of this concept. The concept is familiar, as most hotels developed in Saudi Arabia are Shariah-based. Saad et al. (2014), conducting research, divide the requirements of Islamic hotels into three aspects, namely Operations, Design and interiors, and finances; in substance, there is almost nothing different from the initial concept offered, but the Interior aspect consists of Operations, Design & Interiors and Financial as a new concept of sharia hotel and tourism product. This is due to the increasing number of Muslim travelers, which is expected to attract more tourists. Henderson's (2010) research on Shariah-compliant hotels posits that with the growing development and number of Muslims worldwide, there is momentum to consider the questions that arise, especially for the criteria or requirements, opportunities, and challenges in dealing with the Islamic hotel industry. These challenges are especially for hotel developers who will make sharia values in their

business operations, mainly if the targeted clientele consists of Muslim and non-Muslim tourists.

Samori & Rahman (2013) more specifically looked at the other side of the development of Islamic hotels in Malaysia. The development of Islamic hotels in Malaysia, namely on the opportunities and challenges faced by these Islamic hotels. Moreover, Malaysia is said to be an Islamic country with seriousness in running products in finance and tourism. Basalamah (2011) Recently, the development of businesses with a religious background, namely Islam, is increasingly widespread and mushrooming. In addition to banking, insurance, education, and other fields, Sharia was born in hospitality. Pratomo & Subakti (2017) analyzed the Sharia Concept at Sofyan Hotel Jakarta as the world's best family-friendly hotel. Sharia hotels offer facilities based on Islamic values and apply the concept of Islamic Sharia. Still, Sharia hotels are open to all consumers without distinguishing religious backgrounds, ethnicity, nationality, and so on. However, the application must still pay attention to the applicable rules that clearly differ from those in conventional hotels. Pratiwi (2017) analyses Adilla Yogyakarta Hotel Management, which aims to find out the implementation of Adilla Syariah Yogyakarta hotel management by the National Sharia Council (DSN) Fatwa of the Indonesian Ulema Council (MUI) No. 108/DSN-MUI/X/2016 concerning sharia hotels.

The Guidelines and Fatwa of the DSN-MUI detail the criteria for fulfilling Sharia hotels consisting of product, service, and management aspects. These three aspects must be met for all Sharia hotels, which are still focused on the company's external dimensions (products, services, management). It can be seen that the three aspects, as well as the supporting sub-elements, are still concerned with the needs of their customers, although, in substance, it is the task of both conventional and Sharia hotels. However, if it is based on several studies on Sharia hotels (see Fadil et al, 2013); Sofyan, 2011; Shahmim, 2009), some thoughts view Sharia hotels as not in a simple context (only providing halal food and beverages), fulfilling aspects of sharia hotels both the results of research at home and abroad still have the opportunity to be explored more deeply so that it is not limited to these aspects, including the rules that apply in Indonesia.

In reality, many Sharia hotels continue to run their operations outside of PPHUS, which is a set of general rules for Sharia hotel operators. They also continue to manage their finances conventionally, with the justification that they are still relatively new players in the market and still need to comply with the rules fully. When examining the research's emphasis, Khalifatullah Fil Ardh's perspective plays a crucial part since, in the theoretical order, it clearly describes the stance and how Sharia organizations should function. This perspective also provides space to explore the more profound practices of Sharia Hotels because there must be benchmarks or standardization of the application of the Sharia concept, which has begun to become a significant issue in Sharia organizations.

## **2. METHOD**

This study uses a case study approach. This is based on the goal of presenting the views of the subject under study so that it can find internal consistency, which is not only consistency of style and factual consistency but also trustworthiness. Determination of the sample is determined through the Purposive Sampling Technique, where the researcher selects the sample by specifying specific characteristics that are suitable for the objectives of the study so that it is expected to answer the research problems. The analysis process refers to the analysis techniques of Miles and Huberman (2014), which consist of three stages: data reduction, data presentation, and conclusion drawing. This study uses qualitative analysis in collecting and analyzing data; the analysis will be carried out using Khalifatullah Fil Ardh's Perspective and Sharia Enterprise Theory which are used as a basis for looking at the practices of Sharia hotels. In this study, the

informants were determined through the following criteria: 1) Internal informants of Sharia hotels that have relevance to the practices of Sharia hotels and 2) Informants who are willing because it takes  $\pm$  30 minutes per interview session.

Table 1. Research Informant

Informant Code	Information	Quantity
DPS	Sharia Advisory Board	1
MH	Hotel Manager	1
FC	Finance Controler	1
CA	Chief Accounting	1
CHEF	Executive Chef	1
STAF.	Staff	1
Total		6

Source: Created by author

### **3. RESULT AND DISCUSSION**

#### **Criteria and Conditions for Sharia Hotels in Indonesia**

Sharia hotels are something that is very familiar nowadays not only in Indonesia and even the world, this is inseparable from the increasing mushrooming of sharia hotels that not only exist in Muslim-majority countries, but also in non-Muslim countries. In general, the beginning of the concept of Sharia hotel emerged from research that linked the number of Muslims in the world and tourism, such as the research from Samori & Rahman (2013) which explained that every year data obtained showed an increase in the number of Muslims in the world also increased. This gives a positive signal to the tourism industry in the world, because tourism needs by Muslim tourists have many differences between American and European tourists. Muslim tourists have restrictions that indirectly provide space for each tour organizer to accommodate their needs.

Currently, the implementation of Sharia Hotels in Indonesia refers to the Fatwa of the National Sharia Council of the Indonesian Ulama Council (DSN-MUI) No. 108 / DSN-MUI / X / 2016 concerning Guidelines for Organizing Sharia-Based Tourism. This fatwa is a substitute for the formulation of Sharia Hotel Business Implementation Guidelines (PPUHS) issued by the Ministry of Tourism and Creative Economy (Kemenparekraf) No. 2 of 2014 which was later declared revoked and not valid with the issuance of Minister of Tourism Regulation Number 11 of 2016. The Fatwa DSN MUI NO. 108/DSN-MUI/X/2016 is a Fatwa that regulates the Guidelines for the Implementation of Tourism Based on Sharia Principles sharia which includes a discussion about sharia tourism and related parties, among others: tourists, Sharia Travel Bureau (BPWS), Tourism Entrepreneurs, Sharia Hotels, Tour Guides, and Therapists.

In operation, there are specific standards in Islamic hotels. Several standards regarding sharia hotels are contained :

1. Sharia hotels must not provide facilities for access to pornography or immoral acts; Sharia hotels may not provide entertainment facilities that lead to polytheism, immorality, pornography and or immoral acts;
2. Sharia hotels are required to provide food and beverages that are Halal DSN-MUI certified
3. Sharia hotels must provide adequate facilities, equipment, and facilities for the implementation of worship, including purification facilities;

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4. For managers and employees of sharia hotels, they must wear clothing that complies with Islamic sharia provisions;
5. Sharia hotels must have guidelines on sharia hotel service procedures in order to guarantee the implementation in accordance with sharia regulations Sharia hotels are required to use the services of Islamic Financial Institutions in carrying out their financial services

More specifically, the explanation of the fatwa can be divided into three aspects which are the main components in Islamic hotel operations, including aspects of products, services and management which are explained as follows:

1. Product aspects
  - a) Availability of halal foods and drinks;
  - b) satisfy the halal and toyyib requirements, both of which are advantageous to the body's health for all products offered.
2. Service aspects
  - a) Sharia hotels don't have any immoral access points or amenities.
  - b) The availability of worship and purification facilities.
  - c) Provide facilities that provide benefits to guests with good and undamaged facilities.
  - d) Service prioritizes aspects of hospitality, trustworthiness, honesty, and in accordance with Islamic principles and in accordance with Islamic principles
3. Management aspects
  - a) Sharia hotel officers must wear sharia-compliant clothes.
  - b) Have guidelines and service SOPs that are in accordance with sharia.
  - c) Connected to sharia banks or financial institutions sharia in its payment facilities.
  - d) Marketing is done openly
  - e) The decoration must be in accordance with sharia so that it is not allowed to have decorations in the form of statues not allowed to have decorations in the form of statues.
  - f) A Sharia Supervisory Board is required for sharia hotels.

### **Sharia Hotel is based on *Khalifatullah Fil Ardh's Perspective.***

DSN-MUI fatwa No: 108 / DSN-MUI / X / 2016 explained that the Sharia hotel business provides accommodation in the form of rooms equipped with food and drink services, entertainment activities, and other facilities daily to obtain profits that are carried out accordingly with Sharia principles. Sharia hotels here are not just hotels with sharia labels; there is a strong commitment to doing business following the provisions in force in Islam. Sharia hotels in Indonesia have developed into a positive trend in the hotel industry; this is inseparable from the potential and positive signals of the halal tourism market that places Sharia hotels as one of the inseparable main commodities. Both will complement each other where the development of Halal tourist destinations will be in line with the development of existing Islamic hotels. This trend has led many to establish new Sharia hotels in various regions.

*"Sharia hotels have good prospects going forward, it must be managed properly according to Islamic principles, coupled with a strong commitment from management, in my opinion, this is the best way to manage sharia hotels (Hotel Manager)*

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The main product of lodging services is certainly the Bedroom along with other amenities such as bathrooms to ornaments. Everything must also follow the principles of sharia, this is evident from how the Islamic hotel is very attentive to the details of the direction of the bed that should not face the Qibla, the availability of space for prayer, TV shows also do not display adult content, water must also be available for ablution even in it to prayer tools and the Qur'an are provided. This is certainly inversely proportional to conventional hotels that do not have the obligation to do so. Because hotel products provided by Islamic hotels must pay attention to Muslim needs in minimum and moderate standards.

*“As is known, in Islam there can be no pictures or objects in the form of living creatures so that there are only landscape paintings and mosques, guests also do not need to worry about worshipping because the hotel prepares worship equipment directly without any inquiries that are the needs of consumers so they must be prioritized. (Hotel Manager)*

Furthermore, about food and beverage products, has it been confirmed that Halal is under MUI requirements. Specifically, in this section, it is clear to Halalan that each meal has a Halal guarantee from DSN MUI. Because every product in Indonesia must pass a series of tests to pass and be certified Halal, Islamic hotels that have restaurants must also guarantee that everyone presented is Halal and even how to obtain raw materials is also no joke. What is clear is that there is no non-Halal beverage in any form.

*For the selection of raw materials, we are very selective, so that the food and drinks served are confirmed to be Halal. Even to buy an example of an onion it must be to an official supplier who has also been certified Halal can not buy anywhere (Executive Chef)*

*Then added.*

*To get an MUI Halal certificate is quite difficult considering that each item must be tested for its content and takes a long time. But with a strong commitment, we strive for this as a commitment of identity as an Islamic hotel (Hotel Manager)*

Finally in the product aspect is the Gym / Spa facility, this supporting facility is one of the facilities that are easy to find in conventional hotels. But to avoid concurrent activities involving male guests of Islamic hotels also provide provisions for their use. Unlike conventional hotels that generally have such facilities for general use regardless of gender, sharia hotels are given different access so that male and female guests can use them freely without having to worry about causing misunderstanding.

*Not only Discotheque, Gym / Spa facilities at Islamic hotels are also not necessarily available at Islamic hotels. Many things are taken into consideration if the facility must be provided, which is clear there is no night entertainment at least minimizing from immoral acts and unlawful income as happened before (Hotel Manager)*

In addition to certain aspects of the product that must be presented following sharia principles, service aspects are the main key to the hospitality business known as hospitality. Broadly speaking, the service industry such as hospitality or hospitality prioritizes good service for each of its consumers.

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*We keep reminding that every guest who can be warmly welcomed must not be arrogant, indifferent. Every meeting should be greeted with a friendly and all employees have understood it (Hotel Manager)*

*As employees, we realize the position of Islamic hotels is not the same as conventional hotels. Luckily, by working in an environment like this we can learn a lot to be better in providing services to every customer (Staff)*

In every aspect of service, everything must always prioritize the interests of consumers, no strings attached and like asking for tips from consumers, this is not justified. Even if money is given tips every employee must submit it to the leadership to be collected and later shared equally. Hotel guests are not permitted to give tips by giving information at the front office or information boards so that those who don't even have to worry.

*Our employees understand that one of the things that are not permitted is to ask guests for tips in any form, they know the consequences of that. And with the understanding of sharia principles that have been given it can be avoided in the future (Hotel Manager)*

*I agree with the statement,*

*Yes, we know that it is not permissible to ask guests for tips. Unlike conventional hotels that don't seem to forbid it, but we slowly understand why asking for tips is prohibited because it is not part of the standard Sharia hotel service (Staff)*

Furthermore, with the products and service aspects that spearhead the hospitality services above, all will not be realized without good management. Exemplary in this case, in line with the provisions that apply generally and after the Islamic rules in religious education, is very important in shaping one's character.

*Yes, not only the hotel is given but also the people training I always tell the employees that I do not want the system and Islamic institutions, but the human resources do not; it is also a turning point where people will judge, first from the employees, there used to be slanted tone to Sharia Banks because the service is no different from conventional banks, we don't want to be like that and we often emphasize that (Sharia Supervisory Board)*

*Other than that, activities are also determined here. We have worship activities, and I oblige employees to worshipers because of their relevance here. The business is not only business with humans but business for the almighty (Hotel Manager)*

This strategy was chosen to provide an early understanding to all employees so that later, when the concept of sharia has been applied as a whole, then every element in the company will have the same perceptions and perspectives in running this sharia organization and form a better person, blessing oriented and form responsibilities vertically so that it will make it easier for the company to conduct systemic supervision.

*I am happy to be able to work in a Sharia hotel because this kind of environment indirectly influences daily life; for example, I used to pray now often, every five times,*

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*I always call the call to prayer over time I get used to it, not to mention routine recitation activities, which indeed cannot be found in conventional hotels (Staff)*

Regarding organizational management, Sharia hotels also do not play games to ensure that what is done does not violate Sharia principles. Large organizations everywhere need an independent body as a form of control and supervision so that the organization's pace stays consistent. Likewise, with Islamic hotels, there is a body called the Sharia Supervisory Board (DPS) as the party responsible for all kinds of activities covering aspects of products, services, and management following the Islamic corridor. , so that there are independent parties who will guarantee that the concept of sharia is applied not only to the idea, maybe even labels that are used as a promotional event. As the management of organizations and human resources in the Islamic corridor, business management in Sharia hotels is also in a vital position to ensure whether the application of Sharia has shaped all aspects of the hotel.

*Sharia hotels should have a DPS, which oversees the sharia to what extent DPS is an Absolute criterion for Sharia hotels that have entered the Hilal 2 category; when referring to the ministerial regulations on tourism and creative economy, the DPS structure was proposed from the beginning the concept of sharia will be applied "(Sharia Supervisory Board)*

Also, the Tourism Minister's Association and the latest DSN MUI Fatwa did not include the application of this financial aspect, so it is still a question of how economic standardization is in Sharia hotels. This is certainly different from Islamic banks that have their regulations related to finance. Javed (2007) argues that:

*The real challenge in developing sharia hotels is how to provide a sufficiently competitive environment in terms of comfort and luxury like Western hotel competitors. Sharia hotels must set conservative global quality standards while maintaining an aesthetic and spiritual side. Besides, aspects that must be considered are the financial sector and human resources.*

It was said that there was a Hilal 3 discourse, which was the highest level obtained by Sharia hotels. In contrast, in a Sharia business entity, where Sharia hotels had done financial management and calculations with Sharia provisions, they also used Sharia bank services to manage their funds, used Sharia insurance, and regularly issued Zakat. DPS members who are none other than the Sharia Hotel criteria formulation team gave reasons behind the absence of Hilal 3 in the Ministerial regulation, namely:

*"At first, we arranged this Hilal in three levels, Hilal 1, 2, and 3. This is based on what has been run, Including financial management with Sharia standards, but when this regulation was issued, there were only Hilal 1 and Hilal 2; this decision was made to provide equal opportunities for other hotels to convert to Sharia, meaning there were minimum standards that could be met (Sharia Supervisory Board)*

There needs to be more information on whether Sharia hotel finance follows Sharia Accounting Standards (SAS) issued by the Indonesian Institute of Accountants as a guideline for Sharia financial management. The fact also shows that the Sharia economic indicators practiced by Sharia hotels are using Sharia banking services, Sharia



insurance, and issuing Zakat as seen in the Profit / Loss financial statements; there are Zakat expenditure posts; this post is indeed not owned by conventional hotel Profit / Loss reports.

*Specifically, the financial department is just the same as reporting in general; no specific standards are applied. But indeed, we issue Zakat according to its Nisab, and it is done regularly every year (Chief Accounting)*

*Financial Controller said the same thing,*

*Our financial statements show that we are still using the applicable accounting standards (SAK). At this time, we are still focusing on the amount of Zakat spending. Indeed, the amount of Zakat payment is not determined each year, which must be by Nisab. If the lab increases, the Zakat expenditure also increases; if the loss is then not issued Zakat (Finance Controller)*

*As an affirmation of that, the Sharia Supervisory Board explained.*

*As a Sharia hotel, we are still looking for high profits to increase the amount of Zakat spending, not until Zakat has become a necessity for Sharia hotels so that the recipients of Zakat feel the benefits of Zakat and it has become the goal of sharia hotels to show concern for others (Sharia Supervisory Board)*

#### **4. CONCLUSION**

Based on the results of these studies, it can be concluded that the aspects of products, services, management, and finance are from the perspective of Khalifatullah Fil Ardh; this can be seen from products that have been certified Halal. Services that prioritize hospitality and management of organizations that have a Sharia Supervisory Board. In addition, Sharia hotels also issue Zakat and use the services of Islamic Financial Institutions in carrying out their financial services. The label sharia in the hotel business is still ambiguous and foreign in Indonesian society. Nowadays, only a few Sharia hotels have dared to proclaim their spiritual concepts to the public. The use of the 'sharia' label coupled with a hotel brand is still not a widely recognized icon, especially when compared to the widespread use of sharia labels in the banking industry and other industries.

Although there are many obstacles to overcome, the future of the Sharia hotel industry is still fairly bright. Operationally, the services offered at Islamic hotels are undoubtedly quite similar to those provided by regular, non-Islamic hotels. However, the hotel's design strikes a balance with the spiritual tenets of Islam that are relevant to its administration and functioning. Therefore, it is not incorrect to state that the presence of Islamic hotels today offers excellent potential for the hospitality sector in Indonesia to continue to innovate and grow. Sharia hotels also bring a fresher concept, a product differentiation not owned by other products. However, whether it is by the applicable sharia accounting standards has yet to be discovered. The following research agenda can examine the application of Sharia accounting standards in the financial aspects of Sharia hotels.

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