



Sharia Hotels: Identifying the Substantive and Label-Based Elements of Sharia Compliance in Hotels in Pekalongan City

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Abstract

The development of Sharia-based business practices can be examined from two opposed perspectives: the Sharia label and Sharia substance. This article aims to analyze and compare the implementation of the ten Sharia principles outlined in DSN-MUI Fatwa No. 108/DSN-MUI/X/2016, which provide guidelines for Organizing Tourism Based on Sharia Principles, within hospitality business entities, including both Sharia-compliant hotels and conventional hotels. These ten principles serve as the theoretical framework and basis for the interview guidelines in this qualitative study. Data were obtained from seven hotel managers who served as informants. This study concludes that the interaction between business practices and religious (Sharia) principles gives rise to three categories of hotels. First, fully Sharia, referring to hotel models that implement Sharia principles comprehensively. Second, partially Sharia, referring to hotel models that implement Sharia principles selectively. Third, limited Sharia refers to hotel models that apply Sharia principles to a limited extent. Several factors influence these three categories: (1) internal rules or policies of the owners; (2) market or customer characteristics; (3) central and local government regulations; and (4) the Indonesian Hotel and Restaurant Association (PHRI). The urgency of this research lies in demonstrating that Sharia compliance does not always need to be expressed through a formal label; it may also be realized through substantive practices, which are more universally acceptable. Empirical evidence shows, first, that Sharia-labeled business practices are far fewer in number than those without such a label, and second, that upon closer and more profound observation, many unlabeled business practices are already Sharia-compliant. This phenomenon is referred to as substantive Sharia.

Keywords: Hotel, syariah Hotel, syariah tourism, Identification.

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Introduction

The development of the Sharia economy has expanded into the tourism sector, commonly referred to as Sharia tourism. Sharia hotels constitute one of the essential components of Sharia-compliant tourism facilities that must be available (Ismanto et al., 2020). The Sharia-hotel sector has experienced significant growth. All business sectors within the tourism industry operate in a parallel and interdependent manner. The dependence of other tourism sectors on the hotel sector makes hotels a vital component of the tourism ecosystem. In general, tourists travel for extended periods and therefore require accommodation as well as additional facilities that accompany overnight stays, such as food, beverages, entertainment, and other services.

Consequently, Sharia-hotel operators must provide a range of facilities needed by customers. Operators are required not only to provide these facilities but also to ensure that they meet the qualifications stipulated under Sharia principles, as regulated in Indonesia's positive legal framework governing Sharia-hotel businesses. (Permenparekraf, 2014a) and the fatwa of the Indonesian Council of Ulama (MUI, 2016).

Indonesia's positive law regulates Sharia-hotel businesses in detail through the Regulation of the Minister of Tourism and Creative Economy No. 2 of 2014 (Permenparekraf, 2014a). This regulation classifies Sharia-hotel businesses into two categories: Sharia Hotel Hilal-1 and Sharia Hotel Hilal-2. The mandatory criteria for Hilal-1 hotels include eight elements and twenty-seven sub-elements under the product category. For services, the required criteria include six elements and twenty sub-elements. Under management, the requirements consist of two components and two sub-elements (Permenparekraf, 2014b).

However, the Regulation of the Minister of Tourism of the Republic of Indonesia No. 11 of 2016 (Permenpar, 2016), revoked the Regulation of the Minister of Tourism and Creative Economy No. 2 of 2014 on Guidelines for Organizing Sharia-Hotel Businesses (Permenparekraf, 2014a, 2014b), because the regulation was no longer

aligned with current tourism developments and demands. Consequently, the regulatory framework governing Sharia-hotel businesses now relies solely on the fatwa of the National Sharia Board (DSN) of the Indonesian Council of Ulama (MUI) No. 108/DSN-MUI/X/2016 on Guidelines for Organizing Tourism Based on Sharia Principles. (MUI, 2016), which carries no legally binding force under Indonesian law.

Field observations reveal two important findings. First, some hotels adopt the Sharia label by incorporating the term “Sharia” into their business nomenclature, hereafter referred to as “Sharia hotels,” while others do not, and these are referred to as “conventional hotels.” Second, conventional hotels that do not use the Sharia label may, in practice, apply Sharia principles as outlined in DSN-MUI Fatwa No. 108/DSN-MUI/X/2016, albeit not comprehensively, depending on the willingness and awareness of hotel owners and operators.

Previous studies addressing Sharia-hotel issues exhibit considerable variation, including research on consumer motivations and preferences (Dewi et al., 2022; Maghrifani, 2018; Rahardi & Wiliasih, 2016), marketing (Alam et al., 2023), the creation of new market spaces or blue-ocean strategies (Riasari, 2020), media sosial (Alam et al., 2024) human resource development (Ahyakudin, 2018; Suryani et al., 2025), the halal tourism industry (Jaelani, 2017), Sharia certification (Rasmuddin & Umar, 2022), and the implementation of formal legal regulations (Mujib, 2016).

Meanwhile, research specifically examining the application of Sharia principles under DSN-MUI Fatwa No. 108/DSN-MUI/X/2016 includes studies on the relationship between the fatwa and the development of Sharia or halal tourism to ensure that promotional strategies adhere to Sharia principles and do not appear exclusive. (Ansari & Makki, 2020; Hasan, 2017). Other research focuses on the implementation of Sharia principles derived from seven provisions on Sharia hotels found in the fatwa, conducted primarily in Sharia-labeled hotels (Istichori et al., 2025; Dina & Munfaridah, 2024; Hakim et al., 2021; Pratiwi, 2017).

This article is distinguished from previous studies in several key aspects. First, while it also discusses DSN-MUI Fatwa No. 108/DSN-MUI/X/2016, the difference lies in its scope, whereas earlier studies focused exclusively on the seven provisions concerning products, services, and management, this article additionally examines three further provisions relating to contractual relations (*akad*) between Sharia-hotel operators

and tourists. Collectively, these ten provisions are herein treated as Sharia principles that must be observed in the operation of Sharia-compliant hotels.

Second, previous research objects tend to be homogeneous, focusing primarily on Sharia hotels. Although this article also discusses Sharia hotels, it differs in that it juxtaposes Sharia hotels with “conventional” hotels in assessing the implementation of Sharia principles. For instance, it is found that certain “conventional” hotels also possess halal certification for their food and beverage services, consistent with the requirements of the DSN-MUI fatwa.

Third, the aspect considered as the novelty of this article lies in its conceptual construction, which is derived from field observations and interviews. The conceptual construction presented here distinguishes between two types of hotels: those that adopt the “Sharia” label (Sharia hotels) and those that do not (conventional hotels). Upon closer examination, it is possible that conventional hotels also apply Sharia principles in part, for example, a conventional hotel whose kitchen operations for food and beverage service hold halal certification. Conversely, Sharia-labeled hotels do not necessarily implement all Sharia principles in practice. For example, under Sharia principles, Sharia hotels are required to utilize Islamic Financial Institutions in their services, yet field findings reveal the opposite: certain conventional hotels use Islamic Financial Institutions, while some Sharia hotels continue to transact with conventional financial institutions.

Accordingly, this article aims to (1) compare the implementation of the ten Sharia principles outlined in DSN-MUI Fatwa No. 108/DSN-MUI/X/2016 on Guidelines for Organizing Tourism Based on Sharia Principles within hotel business entities, both Sharia and conventional hotels, and (2) determine whether hotels without Sharia labels may, in substance, implement the Sharia principles contained in the fatwa, and vice versa.

Method

This study employs a field research design with a descriptive–qualitative approach, aligned with DSN-MUI Fatwa No. 108/DSN-MUI/X/2016, which sets forth the criteria for Sharia hotels and serves as the indicator of Sharia principles in this research. The research objects consist of seven hotels located in Pekalongan City. The hotel qualifications include (1) three- and four-star hotels, and (2) one Sharia hotel and six conventional hotels. The research informants were the Marketing Managers or Marketing

Staff of each of the seven hotels. A purposive sampling technique was used to determine the research objects and informants. This sampling method supports the interview-based data collection procedure by considering both the willingness of hotels to participate and the qualification of informants who possess adequate knowledge about the research object (Bungin, 2010). The following section lists the names of the hotels selected as research objects.

Table 1
Research Objects

| No. | Hotel Name | Star Rating |
|-----|----------------------------------|-------------|
| 1 | Dafam Hotel, Pekalongan | 4 |
| 2 | Horison Hotel, Pekalongan | 4 |
| 3 | Namira Syariah Hotel, Pekalongan | 3 |
| 4 | Pesonna Hotel, Pekalongan | 3 |
| 5 | Sahid Mandarin Hotel, Pekalongan | 3 |
| 6 | Santika Hotel, Pekalongan | 3 |
| 7 | The Sidji Hotel, Pekalongan | 3 |

This study used two data sources: the primary data from interviews and observations, and secondary data from documentation (Creswell, 2008). Observations were conducted twice, and interviews once, using an interview guide based on the ten Sharia principles for Sharia-hotel operations. Marketing managers from the seven hotels were interviewed to obtain and verify relevant information. The inquiry addressed two main issues: first, whether the ten Sharia principles were implemented in both categories of hotels, presented through a comparative analysis that later informs the development of new categories of Sharia application; and second, the factors influencing their implementation.

Data were analyzed using data-source triangulation to ensure accuracy by comparing information from multiple methods and sources. Besides interviews and observations, the researcher consulted written documents, archives, and digital materials. Each source provided different forms of evidence, offering complementary insights that strengthened the overall understanding of the phenomenon (Creswell, 2008; Flick, 2002). Triangulation also involved comparing observations with interview findings, and interview results with documents, to identify points of agreement or explain discrepancies (Bungin, 2010).

Result

The implementation of Sharia principles both in Sharia-labelled and conventional hotels is examined through field observations and interviews with the seven marketing managers previously identified. The following discussion addresses the first and second research questions by synthesizing the application of the ten Sharia principles across the seven hotels.

The Sharia principles used in this study were derived from DSN-MUI Fatwa No. 108/DSN-MUI/X/2016, reformulated into ten operational principles, and incorporated into the interview guide to verify their implementation in hotel operations. Identification theory is applied to assess the alignment between these principles and the findings from observations and interviews. The first three principles concern the legal relationships (*akad*) between hotels and contracting parties, while Principles Four through Ten concern Sharia requirements related to products, services, and management. The findings are presented below.

The first principle states that the contractual relationship between a Sharia hotel and its guests constitutes an *ijārah* contract. In Islamic jurisprudence, *ijārah* is a lease contract involving the usufruct of goods or services. Written instruments documenting such transactions vary; in hotel practice, an offering letter is typically issued at booking, followed by a confirmation letter after payment. These documents resemble order-based sales contracts. Ideally, hotels should employ hybrid contracts (*al-'uqūd al-murakkabah*) because hotel transactions include not only usufructs such as rooms and meeting halls, but also consumables like food and beverages. Hotel marketing managers noted that consumable goods should theoretically be governed by sales contracts, while non-consumable usufructs fall under lease contracts. However, full-board hotel packages generally apply a single contract type (*ijārah*) regardless of the terms used in written agreements. All hotels follow similar transactional models and procedures, using *ijārah* for full-package services. Accordingly, all hotels comply with this principle.

The second principle requires that agreements between Sharia hotels and Sharia Travel Organizers be structured as *wakālah bi al-ujrah*. This contract applies specifically to transactions involving third-party travel agencies engaged for marketing purposes. According to the hotel marketing managers, travel organizers receive a service fee for bringing guests to the hotel, though such arrangements are relatively rare in Pekalongan.

Conceptually, *ijārah* and *wakālah* differ in their underlying objects *ijārah* concerns usufruct, whereas *wakālah* pertains to delegated authority. Both, however, generate fees (*ujrah*). In practice, Sharia hotel operators delegate marketing authority to travel organizers to secure potential guests. All hotels comply with this principle.

The third principle requires that contracts relating to travel insurance, safekeeping, management, and development of tourism funds adhere to DSN-MUI fatwas and applicable laws. Marketing managers clarified that guest transactions with hotels do not include insurance coverage. However, hotel operators insure their premises. Consequently, should an uncontrollable event occur, such as a fire causing material loss or loss of life the hotel is obliged to compensate victims according to the estimated damages, including those covered by insurance on hotel property. Nonetheless, no hotel has ever filed an insurance claim. Conversely, travel-related insurance claims are reportedly far more common than hotel claims. Although no specific data confirm Sharia-compliant insurance arrangements, hotel operators consistently demonstrate responsibility for guest losses. This aligns with Sharia principles, even though none of the hotels use Sharia-compliant insurance providers.

The fourth principle stipulates that Sharia hotels must not provide facilities enabling access to pornography or immoral acts. Pornographic access is proxied by the availability of wireless internet and international television networks. All Pekalongan hotels provide such facilities. According to marketing managers, these services are essential amenities and form part of the hotel's appeal. Observations show that one hotel has discontinued global television services due to concerns over pornographic content. Other operators argue that the use of these facilities falls within guests' personal discretion and privacy. Another form of pornography proxy involves images, photographs, and statues. Based on observations, it was found that none of the hotels in Pekalongan display any of these items in a way that could lead to pornographic content. All hotels comply with this principle. The analysis focuses more on the behavior of hotel guests rather than viewing hotel facilities negatively, as those facilities, such as the internet, global television networks, images, photographs, and statues, actually offer positive value in other respects.

The fifth principle stipulates that sharia hotels must not provide entertainment facilities that may lead to acts of polytheism, immorality, pornography, and/or indecency. This principle is operationalized through several proxies. First, polytheism is proxied

through the celebration of non-Islamic religious holidays. Second, immorality is proxied through facilities that may lead to (1) illicit sexual relations, such as massage, spa, and similar services; (2) indecent exposure, such as swimming pools and fitness centres; and (3) alcohol consumption, such as bars, parties, and similar activities. Third, pornography has been addressed under the preceding principle. Fourth, indecency is proxied through actions such as harassment, deviant sexual behaviour, and comparable conduct. The following sections set out these proxies and present an accumulated identification across all hotels.

Celebrations of non-Islamic religious holidays relate to two aspects: (1) hotel ornaments or decorations, and (2) employee uniforms. Informants from all hotels indicated that, for national celebrations such as Indonesia's Independence Day, every hotel participates by decorating interior and exterior spaces with Independence Day attributes. These celebrations do not affect employee uniforms.

With respect to religious celebrations, each hotel adopts its own policy, although certain similarities exist. Two hotels reject any form of participation in non-Islamic religious holidays. Two hotels participate by installing interior and exterior ornaments and by adjusting employee uniforms. Three hotels participate by installing ornaments, but do not adjust employee uniforms. In contrast, two hotels do not respond to any religious celebration at all. They do not adjust decorations or uniforms, including during Ramadan and Islamic holidays. According to the marketing managers, participation in non-Islamic holidays is based on respect and tolerance, and is not considered a form of worship. When asked whether such conduct constitutes polytheism (*shirk*), hotel managers stated that it is "solely due to market demand and the need to remain attractive to guests."

Hotels adopt differing measures to prevent illicit sexual relations. One hotel requires proof of marriage for opposite-sex couples, in the form of a marriage certificate, which may be substituted with matching addresses on their Identity Cards (KTP), which in turn may be substituted with a family photograph, and, if unavailable, a signed declaration affirming that they are legally married. These measures are intended to mitigate risks beyond the hotel's control. The remaining six hotels only request guests' Identity Cards for reservation verification, treating the rest as matters of privacy. According to the managers, hotel operators have very limited ability to detect potentially indecent conduct, as it concerns guest privacy. One marketing manager noted that, while

hotels that do not require proof of marriage may be more exposed to opposite-sex illicit relations, hotels that do require such proof may unexpectedly be more prone to same-sex illicit conduct.

All hotels in Pekalongan lack in-house massage and spa facilities. These services are provided either on a by-calling basis (upon guest request) or through third-party contractual partnerships. Where such services are used, which is reportedly very rare, they take place in the guest's room and not in dedicated facilities. Regarding swimming pools and fitness centres, one hotel has neither facility, while six hotels operate them under similar usage rules. Some hotels restrict access exclusively to hotel guests, while others allow external users. Operating hours are generally 05.00–20.00 WIB. The two sensitive issues associated with these facilities are (1) mixed-gender use and (2) user attire. Most users are male guests; female users are few and generally dress modestly. In several hotels, swimming pools are predominantly used by children. According to one hotel manager, guests who wear revealing attire tend to be expatriates or local women accompanying expatriate guests. The presence of expatriate workers is linked to the construction of the Steam Power Plant (PLTU) in Batang Regency.

Hotels in Pekalongan do not openly provide or sell alcoholic beverages due to the Regional Regulation (Perda) of Pekalongan City No. 13 of 2000 concerning the Supervision and Prohibition of Alcoholic Beverages. However, the influx of expatriate workers due to the PLTU project has increased demand for alcohol in hotels. Observations show that two hotels, based on internal policies, do not provide or sell alcohol. The remaining five hotels apply varying rules, although generally similar in substance. According to informants: (1) alcohol may be provided upon special request; (2) alcohol may be sold discreetly; (3) alcohol may be sold only with limited alcohol content; and (4) hotels may not sell alcohol, but guests may bring their own, provided it is not consumed in public hotel areas. When guests bring alcoholic beverages and hotel staff become aware of it, corkage fees apply.

Regarding parties, the term refers to wasteful or extravagant events. Typical parties include birthdays, weddings, and community gatherings. Birthday and wedding parties follow standard procedures, usually limited to 22.00 WIB to avoid disturbing other guests. For community events, hotels apply more stringent assessments considering the organizer, type of event, timing, and potential risks beyond hotel control. Although rare

in Pekalongan, alcohol-serving parties may be permitted under certain conditions: limited alcohol content, non-excessive consumption, and payment of corkage fees. Such events occur only in certain hotels.

Based on these findings, hotel managers conclude that the implementation of the fifth principle depends on: (1) social impact, (2) hotel reputation and the name of Pekalongan, (3) regulatory compliance, (4) market demand, and (5) revenue considerations. Some hotels prioritize reputation, city image, and regulatory and religious compliance over market and revenue pressures, while others take the opposite approach, often discreetly.

The sixth principle requires that food and beverages provided by sharia hotels be certified halal by the Indonesian Ulema Council (MUI). Food and beverage characteristics are identified as: (1) halal by certification; (2) halal by operator acknowledgment; and (3) non-halal due to market demand. Observations show that four hotels possess halal certificates, two with their own certificates and two whose certificates derive from their holding company, which manages sharia-labelled hotels, thereby extending certification to non-sharia-labelled units. Three other hotels claim that all food and beverage ingredients are halal. Observations further show that five hotels provide alcoholic beverages due to market demand, subject to restrictions such as prohibition of consumption in public areas, guest-provided alcohol only, and alcohol content below 5% pursuant to Perda No. 13 of 2000. According to hotel managers, the provision of alcohol is influenced partly by the presence of expatriate workers associated with the PLTU project.

The seventh principle requires hotels to provide adequate facilities for worship, including ablution. This study distinguishes between facilities located outside guest rooms and those inside guest rooms. Informants confirmed that all hotels provide proper prayer rooms (musala), equipped with prayer garments (mukena), sarongs, prayer mats, qibla indicators, and ablution areas. Inside guest rooms, identified facilities include qibla indicators, prayer mats, prayer garments, sarongs, and scriptures. All hotels provide qibla indicators. Prayer mats, prayer garments, and sarongs are provided either directly in rooms or upon request due to frequent loss or inconsistent inventory checks. Scripture provision falls into three categories: (1) two hotels provide the Qur'an; (2) two provide both the Qur'an and the Bible; and (3) three provide none. Overall, most hotels comply

with this principle, though to varying degrees, and generally accommodate guests' worship needs.

The eighth principle requires hotel management and employees to wear attire compliant with Sharia norms, primarily concerning female employees. Sharia-compliant attire is understood as clothing covering the aurat (jilbab, hijab, or similar garments). Hotel policies fall into three types: (1) two hotels require sharia-compliant attire; (2) four allow employees to choose between such attire and the standard uniform; and (3) one prohibits sharia-compliant attire. Most hotels implement this principle, albeit inconsistently. Allowing employees to wear sharia-compliant attire if they choose constitutes a form of implementation, with the decision resting on individual employees.

The ninth principle requires Sharia hotels to maintain guidelines or manuals ensuring Sharia-compliant service delivery. Informants reported that operational guidelines derive from central management, national and regional regulations, and PHRI policies, the latter functioning mainly as a communication forum. As none of the six hotels carry a Sharia label, none possess manuals specifically governing sharia-based service procedures.

The tenth principle requires the use of Islamic Financial Institutions for financial operations. One hotel uses Islamic banking, while the remaining six use conventional banks. Notably, one hotel employing halal business branding is still affiliated with conventional banks due to ownership under a State-Owned Enterprise (BUMN) that mandates the use of state-owned banking institutions.

A comparative analysis of the seven hotels' implementation of the ten sharia principles contained in DSN-MUI Fatwa No. 108/DSN-MUI/X/2016 reveals the emergence of three new categories resulting from the intersection between business practices and religious (sharia) principles. First, the fully sharia model, represented by one hotel that implements sharia principles comprehensively. Second, the partially sharia model, represented by one hotel that applies the principles only in part. Third, the limited sharia model, represented by five hotels that implement sharia principles only to a limited extent.

Discussion

Positive Law Regulating Sharia Hotel Enterprises

In Indonesia, service standards for tourism and hospitality facilities are regulated under the Minister of Tourism and Creative Economy Regulation No. PM.53/HM.001/MPEK/2013 on Hotel Business Standards and Regulation No. PM..106/PW.006/MPEK/2011 on the Hotel Industry Security Management System. These regulations define a hotel as a provider of daily accommodation services consisting of rooms within a single building, which may include supporting services such as food and beverage provision, entertainment, and other amenities. Hotels are thus categorized as public facilities offering accommodation, restaurant services, meeting facilities, and related services.

As part of the Sharia business sector, Sharia hotels remain subject to these regulations but must additionally comply with implementing provisions issued by the National Sharia Board (DSN) of the Indonesian Ulema Council (MUI), the authoritative institution responsible for issuing fatwas to ensure conformity with Sharia principles. Initially, Sharia hotel operations were governed by positive law under Regulation of the Minister of Tourism and Creative Economy No. 2 of 2014 on Guidelines for Sharia Hotel Operations. This regulation, however, was revoked by Regulation of the Minister of Tourism No. 11 of 2016 (Permenpar, 2016).

Fatwa on Sharia Hotels

The regulatory framework for Sharia hotels is established in DSN-MUI Fatwa No. 108/DSN-MUI/X/2016 on Guidelines for Tourism Based on Sharia Principles. The fatwa regulates (1) tourism and the tourism industry, (2) Sharia-compliant tourism, and (3) Sharia hotel enterprises. Tourism is defined as travel undertaken individually or in groups for recreation, personal development, or to appreciate the attractions visited over a temporary duration. It forms part of the broader tourism industry, which encompasses tourism-related activities supported by communities, private sector actors, and central and local governments. Sharia tourism and Sharia-based tourism, therefore, refer to tourism activities conducted in accordance with Sharia principles (MUI, 2016).

A business classified under Sharia tourism includes Sharia hotel enterprises, defined as providers of accommodation services consisting of rooms within a building, which may be supplemented by food and beverage services, entertainment activities,

and/or other facilities offered daily for commercial purposes, and operated in conformity with Sharia principles. The criteria for such enterprises constitute a formulation of qualifications and/or classifications encompassing product, service, and management aspects. (MUI, 2016).

The ten Sharia principles employed in this article are derived from the provisions governing contractual relationships between parties and the rules related to the products, services, and management of Sharia hotels. These provisions, as stipulated in the DSN-MUI fatwa, are as follows:

A. Provisions Concerning Contracts Between Parties

1. The contract (*akad*) between a Sharia hotel and its guests shall be an *ijārah* contract.
2. The contract between a Sharia hotel and Sharia Travel Organizers (*Biro Penyelenggara Wisata Syariah, BPWS*) for marketing purposes shall be a *wakālah bi al-ujrah* contract.
3. Contracts for the provision of travel insurance, fund safekeeping, management, and development must employ contract forms that comply with DSN-MUI fatwas and relevant laws and regulations.

B. Provisions Concerning Sharia Hotels

1. Sharia hotels are prohibited from providing access to pornographic materials and immoral conduct.
2. Sharia hotels are prohibited from offering entertainment facilities leading to polytheism, immorality, pornography, and/or acts of indecency.
3. All food and beverages provided must be certified halal by MUI.
4. Sharia hotels must provide adequate facilities, equipment, and infrastructure to enable the performance of worship, including ablution facilities.
5. Hotel managers and all employees must wear attire compliant with Sharia principles.
6. Sharia hotels must have guidelines and/or standard operating procedures ensuring that hotel services are delivered in accordance with Sharia principles.
7. Sharia hotels must use the services of Sharia Financial Institutions in conducting their operations.

These provisions are consolidated into ten Sharia principles that must be fulfilled by hotel operators in running Sharia hotel enterprises. These principles constitute the analytical indicators used in this article.

Table 2
List of Sharia Principles in the Operation of Sharia Hotel Enterprises

| No. | Sharia Principle | Keywords |
|-----|--|-------------------------------------|
| 1. | The contract between a Sharia hotel and its guests is an <i>ijārah</i> contract. | <i>Ijārah</i> contract |
| 2. | The contract between a Sharia hotel and a Sharia Travel Organizer (BPWS) for marketing purposes is a <i>wakālah bi al-ujrah</i> contract. | <i>Wakālah bi al-ujrah</i> contract |
| 3. | Contracts for the administration of travel insurance, fund safekeeping, management, and development must employ contract forms consistent with DSN-MUI fatwas and prevailing laws and regulations. | Insurance-related contracts |
| 4. | Sharia hotels are prohibited from providing access to pornography and immoral conduct. | Access facilities |
| 5. | Sharia hotels are prohibited from providing entertainment facilities that lead to polytheism, immorality, pornography, and/or indecent acts. | Entertainment facilities |
| 6. | All food and beverages provided by Sharia hotels must be certified halal by MUI. | Halal certification (MUI) |
| 7. | Sharia hotels must provide adequate facilities, equipment, and infrastructure for the performance of worship, including ablution facilities. | Worship facilities |
| 8. | Hotel managers and employees must wear attire consistent with Sharia principles. | Management & staff |
| 9. | Sharia hotels must have guidelines and/or manuals concerning hotel service procedures to ensure compliance with Sharia principles. | Service procedure guidelines |
| 10. | Sharia hotels must use the services of Sharia Financial Institutions in their operations. | Sharia Financial Institutions |

Analysis of Identification and Integration Typology

Transforming a conventional hotel into a Sharia-compliant enterprise requires the application of principles derived from the Qur'an, Hadith, and juristic reasoning (*ijtihad*), which in Indonesia are codified through DSN–MUI fatwas. These fatwas serve as normative guidelines and are commonly referred to as Sharia principles or Shariah-compliance standards. Any business entity, including hotels, must adhere to these codified principles to be classified as Sharia-compliant.

The application of Sharia principles in hotel operations can be examined through two approaches: (1) identifying their implementation in practice, and (2) constructing a typology of their application. The first draws from identification theory, while the second employs Ian Barbour's typology on the relationship between science and religion (Barbour, 2000).

Identification refers to determining the characteristics or identity of an object, fact, or individual through searching, examining, and documenting information (Accurate, 2022). It may take three forms: (1) a marker in the form of personal identification; (2) the determination of identity relating to objects or individuals; and (3) psychological identification, where an individual unconsciously imagines themselves as another admired individual and imitates that person's conduct. Based on these definitions, identification can be understood as the process of determining the identity or characteristics of an object, individual, fact, or phenomenon. (Accurate, 2022).

In practice, identification consists of a sequence of activities such as searching for, discovering, examining, and documenting information about an object or individual. It may also involve imitation, wherein an individual observes and emulates the conduct of someone considered a role model. The duration and permanency of this process vary depending on the individual (Maxmanroe, 2023).

This study uses the ten Sharia principles in DSN-MUI Fatwa No. 108/DSN-MUI/X/2016 to identify the implementation of Sharia principles in two types of hotels: (1) hotels that explicitly label themselves as "Sharia hotels," representing "label-based Sharia," and (2) conventional hotels that do not use the Sharia label but implement Sharia principles, representing "substantive Sharia."

The central analytical distinction lies between Sharia labeling and Sharia substance. Although Sharia-labeled hotels are expected to apply the principles, the findings show that some conventional hotels also partially implement them, raising the question of whether such hotels may also be categorized as Sharia hotels.

The identification findings serve to support Barbour's typology of the relationship between science and religion (Barbour, 2000). Barbour proposes four models: (1) conflict, which posits inherent contradiction; (2) independence, which argues that science and religion operate in separate domains; (3) dialogue, which seeks methodological and

conceptual parallels; and (4) integration, which aims to reconcile perceived contradictions.

The identification process in this research aligns with the dialogue and integration typologies, as it analyzes the relationship between the DSN-MUI Fatwa (religion) and hotel business practices (science). Sharia hotel operations are treated as natural theology (science), while the DSN-MUI fatwa functions as theology of nature (religion).

Sharia Hotel Models within the Integration Typology

The methods and findings of this article differ from previous research. Although prior studies similarly examined the application of Sharia principles derived from DSN-MUI fatwas, key distinctions include the number of Sharia principles used, the type and quantity of objects examined, and the analytical framework.

Some studies have examined the relationship between DSN-MUI fatwas and tourism development strategies, such as the use of SWOT analysis to develop Sharia-compliant coastal tourism (Ansari & Makki, 2020). Others, such as Hasan (2017), have highlighted concerns about the exclusivity of Sharia tourism due to the absence of specific regulations, with reliance solely on DSN-MUI fatwas.

Most previous studies employed seven Sharia principles extracted from the DSN-MUI fatwa provisions on Sharia hotels (Istichori et al., 2025; Dina & Munfaridah, 2024, Hakim et al., 2021; Pratiwi, 2017). This article also uses those seven principles but adds three principles relating to contractual relationships between parties, resulting in a total of ten principles. These contractual principles are included because they pertain to the essential pillars (arkān) of contracts and must be assessed for Sharia compliance.

The selection of research objects also differs. This article examines one Sharia-labeled hotel and six conventional hotels. Prior studies generally examined exclusively Sharia-labeled hotels, such as two Sharia hotels in Jakarta (Istichori et al., 2025) one in Pacitan (Dina & Munfaridah, 2024) Three Sharia guest houses in Banjarmasin (Hakim et al., 2021) and one Sharia hotel in Yogyakarta (Pratiwi, 2017). The use of both types of hotels in this article enables a comparative assessment based on the hypothesis that certain conventional hotels also implement Sharia principles. This comparison yields three new Sharia hotel models:

The comparison of seven hotels in implementing the ten Sharia principles set out in DSN-MUI Fatwa No. 108/DSN-MUI/X/2016 produces three new models reflecting the intersection of business practice (science) and Sharia principles (religion); (1) Fully Sharia, where hotels implement Sharia principles comprehensively; (2) Partially Sharia, where implementation is partial; and (3) Limited Sharia, where implementation is minimal.

The findings confirm that several conventional hotels apply certain Sharia principles, such as providing complete worship facilities and requiring Sharia-compliant attire for female employees. This has practical implications. First, Sharia-labeled enterprises are fewer than unlabeled ones, yet many unlabeled businesses, such as small traders and market vendors, already operate in ways consistent with Sharia principles. Second, many such practices are inherently Sharia-compliant without conscious intention, a phenomenon referred to as substantive Sharia.

The emergence of these three categories is influenced by several factors. First, internal rules or owner policies, noting that hotels may be owned by individuals, shareholder groups, private corporations (domestic or foreign), or by the Government through State-Owned Enterprises (BUMN) and their subsidiaries. Second, customer characteristics, where hotels adjust to market preferences that may support or contradict Sharia principles. Third, central and local regulations, which all business entities must follow, though local regulations generally pose minimal constraints for hotels. Fourth, the Indonesian Hotel and Restaurant Association (PHRI), whose role is theoretically important for business stability and conflict resolution but is empirically perceived as minimal by hotel operators.

Conclusion

This article compares the implementation of ten sharia principles compiled from the Fatwa of the National Sharia Board (Dewan Syariah Nasional, DSN) of the Indonesian Council of Ulama (Majelis Ulama Indonesia, MUI) No. 108/DSN-MUI/X/2016 on Guidelines for Organizing Tourism Based on Sharia Principles in hotels that carry a sharia label and those that do not (conventional hotels). The identification process was conducted by examining the application of these sharia principles in seven hotels located in Pekalongan City. The intersection between business practices and religious (sharia)

principles reveals three categories of hotels. First, fully sharia, referring to hotels that implement sharia principles comprehensively. Second, partially sharia, denoting hotels that implement sharia principles only partially. Third, limited sharia, referring to hotels that adopt sharia principles only to a limited extent. These three categories are shaped by several factors: (1) internal rules or owner policies; (2) market dynamics or customer characteristics; (3) central and local government regulations; and (4) the role of the Indonesian Hotel and Restaurant Association (PHRI).

The interplay between business practices and religious teachings is often exploited to capture markets and maximize profit. The three categories above emerge from the “contestations” between two fundamentally distinct realms, the profane and the sacred. This study is limited by the small number of research objects and the narrow geographical scope. Future research may employ quantitative methods with a greater variety of variables and indicators.

The urgency of this study lies in demonstrating that sharia does not always need to be expressed in the form of visible labels; it may instead be manifested as an “unseen” substance, making it more universally acceptable. Empirical reality shows, first, that business practices explicitly labeled as sharia are far fewer than those without such labels; and second, that upon closer and more careful examination, many unlabeled business practices are, in fact, already sharia-compliant. This is what may be termed substantive sharia.

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