

Analysis of the Application of Islamic Business Ethics Values in Shari`Ah Hotels in the City

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Abstract: The main purpose of this study is to determine the ethical values of Islamic business that have been applied to sharia hotels in Bengkulu City, and to find out whether Syari`ah Hotels in Bengkulu City have followed the Minister of Tourism and Creative Economy Regulation No. 2 of 2014 regarding guidelines for the implementation of Sharia Hotels. This type of research is a qualitative approach. The method used in this research is descriptive method. The population in this study were all managers and employees of sharia hotels in Bengkulu City. Based on research on the Analysis of the Application of Islamic Business Ethical Values at Syari`a Hotels in Bengkulu City, it can be concluded that sharia hotels in Bengkulu City have implemented Islamic business ethics principles, such as Unity (Tawhid/unity), Balance (Equilibrium/fair), Free Will (Free Will), Responsibility (Responsibility), Truth (Truth, Goodness, Honesty). However, from the aspect of products, services and management, they have not fully followed the Regulation of the Minister of Tourism and Creative Economy No. 2 of 2014, there are still aspects that have not been fulfilled, as evidenced by the fact that they have not received a Sharia Hotel Business certificate from the National Sharia Council of the Indonesian Ulema Council.

Keywords: Analysis; Hotel Syari`ah; Islamic Business Ethical Values

1. Introduction

In the life of a society and a state, a system is needed that can regulate how people should and should get along well. The system that regulates these relationships then makes people respect each other and have manners, politeness, and others which are called ethics. Ethics are related to norms, politeness, and behavior. Ethics is part of philosophy which includes living well, someone doing good, and wanting good things in life, Dwi Latifatul Fajri (2021). This ethics is not only in everyday life. Ethics are needed to shape and build attitudes in any aspect, including ethics in doing business.

According to Laila Refiana Said (2020) in her book entitled "Business Ethics Textbook" Ethics are needed in the business world because ethical companies tend to be more profitable in the long run. So that ethical companies survive more than companies that do business unethically. Interested parties (stakeholders), namely: customers, employees and society in general care about ethical issues. Moreover, Islam is a religion that upholds the values of norms and also manners and respect for each other's creatures as Allah says in QS An-Nisa ayat 29:

يَا أَيُّهَا الَّذِينَ ءَامَنُوا لَا تَأْكُلُوا أَمْوَالَكُمْ بَيْنَكُمْ بِالْبَاطِلِ إِلَّا أَنْ تَكُونَ تِجَارَةً عَنْ تَرَاضٍ مِنْكُمْ وَلَا تَقْتُلُوا أَنْفُسَكُمْ إِنَّ اللَّهَ كَانَ بِكُمْ رَحِيمٌ

Meaning: O you who believe, do not eat of each other's property by means of false means, except by way of a mutually agreeable trade between you. And do not kill yourselves; surely Allah is Most Merciful to you (QS An-Nisa ayat 29).

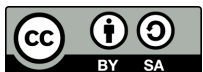
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Allah SWT forbids His believing servants to eat the wealth of some of them over others by false means, namely through businesses that are not recognized by the Sharia, such as by means of usury and gambling and other methods that fall into this category by using various kinds of deception and deception. Although outwardly these methods use methods that are recognized by shara' law, but Allah knows better that in fact the perpetrators are merely running usury, but by means of hailah (trickery). Islam not only regulates the relationship between a person and his god, but also regulates the relationship between humans and humans called mu`amalah affairs.

Shari`ah-based business will bring Muslim entrepreneurs to the welfare of the world and the hereafter by always meeting the ethical standards of business behavior, namely: taqwa, kindness, friendliness and trustworthiness. The devotion of a Muslim entrepreneur is to keep remembering Allah in his business activities, so that in carrying out business activities an entrepreneur will avoid bad traits such as cheating, lying, and deceiving buyers, a taqwa person will always run a business with the belief that Allah is always there to help his business if he does good and in accordance with Islamic teachings. Ariyadi (2018:13)

The application of Islamic business ethics must also be able to be implemented in every aspect of the economy not only in the organization of production, consumption and distribution but also in the field of services such as hospitality businesses.

Today, the development of the hotel business with the concept of shari`ah in Indonesia is growing rapidly. The rise of shari`ah hotels in the hospitality industry has become a new trend in the accommodation business, some of which have become icons of Islamic preaching for travelers who want to feel the peace of the shari`ah hotel facilities. As revealed by Riyanto Sofyan, a voter and practitioner of hotels labeled shari`ah "that star hotels in accordance with the concept of shari`ah have their own inner experience for each guest, because many travelers who stop by, finally feel calmer and safer staying in the hotel (Riyanto, 2012).

Based on the Regulation of the Minister of Tourism and Creative Economy concerning guidelines for organizing the shari`ah hotel business in 2014 article 1 number 3, the so-called shari`ah hotel is a hotel business whose operation is based on the principles of Islamic law as regulated in the fatwa of the Indonesian Ulama Council. The main difference between shari`ah hotels and other hotels lies in products, services and management. Where shari`ah hotels provide free rooms for prayer along with prayer facilities, Al-Quran, bathrooms with water taps that make it easy to do ablutions, qibla direction, and only provide food and drinks that have been certified halal. Halal food is a requirement that must be met by a Muslim if he wants to consume something, as Allah says in QS Al-Baqarah ayat 168:

يَا أَيُّهَا النَّاسُ كُلُوا مِمَّا فِي الْأَرْضِ حَلَالًا طَيِّبًا وَلَا تَتَّبِعُوا خُطُوَاتِ الشَّيْطَانِ إِنَّهُ لَكُمْ عَدُوٌّ مُبِينٌ ١٦٨

Meaning: O people! Eat of the lawful and good things found on the earth, and do not follow the steps of the devil. Indeed, the devil is a real enemy to you. (QS Al-Baqarah ayat 168)

Shari`ah hotels have clear standards, where in their operation there are specific standards that must be met by sharia hotels. Some standards regarding sharia hotels are contained in DSN Fatwa No. 108 / DSN-MUI / X / 2016. Sharia hotels should be able

to apply the values of Islamic business ethics, especially in service. According to Dr. Susminingsih, M.Ag in her book entitled “Islamic Business Ethics” the values of Islamic business ethics must be with Islamic values that cannot be separated from the Al-Quran and Sunnah of the Prophet.

In Bengkulu Province, especially in Bengkulu City, shari`ah lodging organizations have begun to emerge. The pioneer of Shari`ah Hotel in Bengkulu City is La Tansa Nuansa Shari`ah Hotel. Before conducting research to all shari`ah hotels in the city of Bengkulu, researchers tried to dig up information by visiting the manager of La Tansa Hotel, Mr. Suharno. In his statement there were visitors saying that Shari`ah Hotels should not sell cigarettes, because at that time La Tansa Hotel was still selling cigarettes, after getting criticism from these visitors La Tansa Hotel no longer sells cigarettes, if anyone wants to smoke they are welcome to buy outside and should not smoke carelessly.

Departing from the above foundation, researchers are interested in conducting further research in shari'ah hotels in the city of Bengkulu with the title “Analysis of the Application of Islamic Business Ethics Values in Shari'ah Hotels in Bengkulu City”.

2. Theory and Literature Review

2.1 Theoretical Framework

The theoretical framework is a container that explains the variables or subject matter contained in the research.” These theories are used as reference materials for further discussion. Thus, the theoretical framework is prepared so that the research is believed to be true Arikunto (2006: 107). The theoretical framework is a chart that describes the relationship between concepts that will be developed which aims to make it easier to conduct research so that it is more directed in accordance with the objectives. The theoretical framework in this study are:

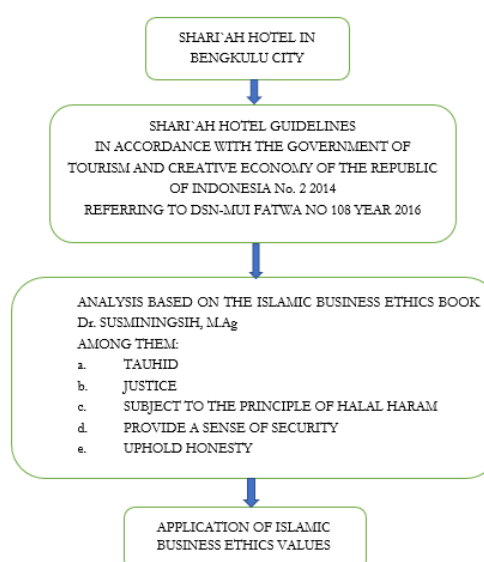


Figure 1 Theoretical Framework

Based on the theoretical framework of the research is a hotel with a shari`ah concept must be in accordance with the Regulation of the Minister of Tourism and Creative Economy of the Republic of Indonesia Number 2 of 2014 which states “Shari`ah Hotel Business Criteria is a formulation of qualifications and / or classifications that include aspects of products, services, and management”. then also must refer to the Fatwa

of the National Shari'ah Council of the Indonesian Ulema Council No. 108 of 2016. As well as applying the values of Islamic business ethics in its operation as said by Dr. Susminingsih, M.Ag in her book entitled "Islamic Business Ethics" of course the values of Islamic business ethics must be in accordance with Islamic values which cannot be separated from the Al-Quran and Sunnah of the Prophet.

2.2 Shari'ah Hotel

Based on the MUI National Shari'ah Council Fatwa No. 108/DSN-MUI/X/2016 concerning Guidelines for the Implementation of Tourism Based on Shari'ah Principles, it explains that the shari'ah hotel business is the provision of accommodation in the form of rooms in a building that can be equipped with food and beverage services, entertainment activities and or other facilities on a daily basis with the aim of making a profit which is carried out according to the principles of shari'ah. Based on the fatwa, it can be simplified that a sharia hotel is a hotel that runs its services and facilities with shari'ah principles.

2.3 Application of Islamic Business Ethics Values

The application of Islamic business ethics values is a process and effort to know the right and wrong things that are used to determine how to behave to do the right thing and be pleased with the company's products, services and with interested parties with the company's demands. In Islamic business ethics, learning about the moral quality of organizational wisdom and about general concepts and standards for moral behavior in business.

2.3.1 Definition of Implementation

Application is an act of practicing a theory, method, and other things to achieve certain goals and for a desired interest by a group or group that has been previously planned and arranged. According to the Big Indonesian Dictionary (KBBI), the definition of application is the act of applying. According to Usman (2002), application or implementation boils down to activity, action, action or the mechanism of a system. Implementation is not just an activity but a planned activity to achieve the objectives of the activity. As the Prophet's hadith narrated by Ibn Mubarak which reads as follows:

إِذَا أَرَدْتَ أَنْ تَفْعَلَ أَمْرًا فَتَدَبَّرْ عَاقِبَتَهُ فَإِنْ كَانَ خَيْرًا فَلَامَدْ وَإِنْ كَانَ شَرًّا فَانْتَهَى

Meaning: If you want to plan to do something then look at the good consequences, if a business brings good then do it, but if the business is potentially bad then stop it. (HR Ibn Mubarak)

The word Fatadabbir A`qibatahu in the hadith above which means pay close attention to the consequences, contains an implicit message from the prophet that when you want to do something it must begin with careful planning in order to achieve the desired goal. According to Setiawan (2004), implementation is the expansion of activities that adjust the interaction process between goals and actions to achieve them and require an effective network of implementers, bureaucracy.

2.3.2 Islamic Business Ethics Values

Life in society and the state requires a system that can regulate how people should and should get along properly. The system that regulates these associations then makes people respect each other and have manners, courtesy, and others called ethics. These ethics are not just for everyday life. Ethics are needed to shape and build attitudes in any

aspect, including Islamic business ethics. Moreover, Islam is a religion that upholds the values of norms as well as manners and respect for one another.

2.3.2 Islamic Business Ethics Values

In the life of a society and a state, a system is needed that can regulate how people should and should get along well. The system that regulates the association then makes people respect each other and have manners, courtesy, and others called ethics. This ethics is not only in everyday life. Ethics are needed to shape and build attitudes in any aspect, including Islamic business ethics. Moreover, Islam is a religion that upholds the values of norms as well as manners and respect for one another. Doing business is also regulated in Islamic business ethics. Given that Islam is not only a religion practiced by humans, but can also be a guide to life for humans who adhere to it. Including in Islamic business ethics, every aspect has been regulated according to applicable Islamic law. Islam regulates that Islamic business ethics is true and cannot be separated from other important things. Various philosophies in Islam teach about how to run a business in Islamic business ethics. In addition, Islamic business ethics also regulates various other important business concepts. So then, Islamic business ethics is said to use the concept of Tawhid. After knowing how Islamic business ethics is regulated, of course the question arises what is Islamic business ethics? Below will be explained various things about Islamic business ethics, starting from the definition, principles of Islamic business ethics, objectives of Islamic business ethics, to the prohibitions that are regulated. The application of Islamic business ethics values are:

a. Tawhid

Tawhid becomes the foundation of a person's attitude and behavior, because indeed the essence of tawhid is faith in Allah by submitting justification in the heart (tashdīqun bil qalbi), statements and declarations of commitment to divine values verbally (ikrârun billisâni) and manifesting it in all the behavior of his daily life (af'âlun bil arkâni).

b. Balance (Equilibrium / Fair)

Perfection in business does not mean making as much profit as possible without regard to the interests of others such as consumers, employees, communities around the company and so on. But how to maintain a balance between the various parties involved so that they feel their interests are taken care of and their needs, physical and spiritual, are met. The Qur'an has mentioned this in many letters such as,

﴿إِنَّ اللَّهَ يَأْمُرُ بِالْعَدْلِ وَالْإِحْسَانِ وَإِيتَايَ ذِي الْقُرْبَىٰ وَيَنْهَىٰ عَنِ الْفَحْشَاءِ وَالْمُنْكَرِ وَالْبَغْيِ يَعِظُكُمْ لَعَلَّكُمْ تَذَكَّرُونَ ٩٠﴾

Meaning: Verily, Allah enjoins (you) to be just and to do good, and to give to your relatives, and Allah forbids evil deeds, wrongdoing and enmity. He teaches you so that you may learn (QS. An Nahl: 90).

c. Subject to the Principle of Halal and Haram

For humans who implement the value of tawhid in their actions, they automatically always include the existence of Allah SWT in their minds, hearts and actions. The impact of internalizing the value of morality will guide humans to choose halal or haram actions to be carried out. In quality, the existence of Allah SWT will determine the type of human action that will produce benefits (mashlahah) or actually bring damage (madharat) to humans and the environment. Islam has explicitly mentioned the command to abide by the boundaries of halal and haram. Qur'an Surah Al Baqarah ayat 168 states,

يَا أَيُّهَا النَّاسُ كُلُوا مِمَّا فِي الْأَرْضِ حَلَالًا طَيِّبًا وَلَا تَتَّبِعُوا خُطُوَاتِ الشَّيْطَانِ إِنَّهُ لَكُمْ عَدُوٌّ مُبِينٌ ١٦٨

Meaning: O mankind, eat only that which is lawful and good from that which is found on the earth, and do not follow the steps of the devil, for indeed the devil is a real enemy to you.

d. Providing a Sense of Security and Comfort

Humans have a desire for a safe and comfortable life. A safe and comfortable situation can only be realized when human behavior is in accordance with existing norms, both religious norms and social norms. This behavior must also be massive, not done by one person alone, but by many parties so that the results of ethical behavior can be significantly felt, even if it is done repeatedly. For this reason, it is very important to have uswah or exemplary behavior to create this sense of security and comfort, because people will watch the behavior that occurs in front of them and respond to it.

e. Upholding Honesty

Honesty is a requirement for a person to be trusted, both in social and business affairs. But as life competes, honesty becomes a rare item, and honest people are considered strange, unusual. This is human life that has been turned upside down by the desire to seek excess wealth, in an easy and instant way. Honesty is considered insignificant for people who want to get rich quickly. Allah SWT reminds us in the Quran QS At-Tubah ayat 119 as follows:

يَا أَيُّهَا الَّذِينَ ءَامَنُوا اتَّقُوا اللَّهَ وَكُونُوا مَعَ الصَّادِقِينَ ١١٩

Meaning: O you who believe, fear Allah, and be with those who are righteous.

f. Responsibility

Responsible behavior is an important characteristic that distinguishes humans from other living things. Responsibility is proof of one's seriousness and commitment when doing actions. In Islam, responsibility has multiple dimensions, not a single one, namely responsibility to Allah SWT, responsibility to oneself, and responsibility to the surrounding people and the environment.

g. Not imposing one's will

When humans interact with each other, there is a “bargaining” of interests. Each party tries to negotiate its interests with various compensations offered. Producers and entrepreneurs offer their goods and services to consumers, suppliers offer the raw materials needed and so on. The effort to fulfill each other will only occur when there is an “agreement” produced between the various parties, whether it is price, quality, payment method and so on. Each fulfilled desire will result in satisfaction, loyalty and trust. Allah SWT emphasizes the importance of this pleasure in several ayat, namely,

يَا أَيُّهَا الَّذِينَ ءَامَنُوا لَا تَأْكُلُوا أَمْوَالَكُمْ بَيْنَكُمْ بِالْبَاطِلِ إِلَّا أَنْ تَكُونَ تِجَارَةً عَنْ تَرَاضٍ مِنْكُمْ وَلَا تَقْتُلُوا أَنْفُسَكُمْ إِنَّ اللَّهَ كَانَ بِكُمْ رَحِيمًا ٢٩

Meaning: O you who believe, do not eat each other's wealth by means of unlawful means, except by way of a consensual trade between you. And do not kill yourselves; surely Allah is Most Merciful to you.

2.4 Relevant Research Results

Tabel 1 Relevant Research Results

No	Author	Objective	Method	Result
1	Wahyuningrum Sekar Dwi Rani (2016). Application of Islamic Business Ethics Values in Yogyakarta Sharia Hotels	to find out how the application of Islamic business ethics values carried out by Namira sharia hotel and wisma Nendra Yogyakarta sharia hotel in hospitality services and how the impact of the application of Islamic business ethics on increasing guest interest.	Qualitative	The application of values in Islamic business ethics carried out by Namira Syariah Hotel and Wisma Nendra Syariah Hotel Yogyakarta includes four principles, namely the principles of tawhid, justice, free will and responsibility, as well as promotional activities, products and human resources have an impact on service activities which provide an increase in guests.
2	Chairunnisa, Putri (2018). Analysis of the Application of Islamic Business Ethics Values in Sharia Concept Hotels in Medan City.	to determine the application of Islamic business ethics values in hotels with a sharia concept in Medan City, and to determine the application of guidelines for organizing sharia hotel businesses in Medan City.	Qualitative	Application of Islamic Business Ethics Values and Implementation of Sharia Hotel Business Implementation Guidelines according to Permen No. 2 of 2014 that Hotel Saudara Syariah, Grand Jamee Syariah Hotel, Grand Darussalam Syariah Hotel, and Madani Hotel Medan are in accordance and have implemented Islamic Business Ethics values, including already implementing the principles of Tawhid, Fairness, Freewill, Responsibility (Responsibility), and Ihsan (Benevolence). And the implementation of the Guidelines for the Implementation of Sharia Hotel Business according to Permen No. 2 of 2014, namely Products, Services, and Management that have been implemented but there are still aspects that have not been fulfilled in several Sharia hotels in Medan city, including the unavailability of SPA (Salus Per Aquam) rooms, swimming pools, and sports fitness.

No	Author	Objective	Method	Result
3	Marni, (2016). Application of Islamic Business Ethics Values at Al-Badar Hotel Makassar.	to tell problem solving based on accurate data and information regarding the application of Islamic business ethics values at Al-Badar Hotel Makassar.	Qualitative	Al-Badar Syariah hotel has not fully implemented the values of Islamic business ethics properly, for the terms and criteria of the sharia hospitality business have not been fulfilled such as the unavailability of prayer equipment in all rooms then there are no Qibla directions in each room. In the prayer room there is no barrier between women and men because the place is quite narrow.
4	Anjas Pratama Septiadi, Nim. 1423203132 (2019). Implementati on of Islamic Business Ethics Values at Hostel and Wisma Karang Salam Indah Purwokerto.	To find out the implementation of Islamic business ethics values in Hostel and Wisma Karang Salam Indah Purwokerto.	Qualitative	research conducted at Hostel and Wisma Karang Salam Indah Purwokerto can be concluded that: products, services and hotel management are in accordance with the absolute criteria and non-absolute criteria of shari`ah hotel business.

Source: Research Data, 2025

3. RESEARCH METHODS

3.1. Place and Time of Research

This research has been conducted in several Islamic hotels in Bengkulu City. Namely La Tansa Nuansa Syari`ah Hotel, Qieran Syari`ah Hotel and Kiapma Syari`ah Hotel for two months, from June to August 2022.

3.2. Type of Research

This type of research is field research (Field resech), namely research conducted in a particular community environment, both in community organization institutions and government social institutions. This research uses a qualitative descriptive method, which is a type of research whose findings are not obtained through statistical procedures or other forms of calculation. It is said to be descriptive because it aims to obtain objective explanations and explanations, especially regarding the concept of shari`ah hotels and Islamic business concepts.

3.3. Population and Sample

3.3.1 Population

According to Arikunto Suharsimi (1998: 117) the definition of population is the entire object of exploration. If someone wants to see a component that exists in the research area, then the exploration is a population study. The population in this study were all managers and employees of Shari`ah Hotels in Bengkulu City totaling 20 people

consisting of 3 managers and 17 employees.

3.3.2 Sample

A sample is a portion or representative of the community to be examined. Assuming that the exploration is done in part of the community, it can be said that the research is a sample study (Arikunto 2006: 131). The individuals to be interviewed amounted to 6 people consisting of 3 managers from 3 different sharia hotels and 3 employees of sharia-oriented inns in Bengkulu city.

3.4. Data Collection Techniques and Instruments

3.4.1 Data Collection Technique

In this study to help collect data, researchers used several methods including:

a. Interview Method

The interview method is a method of collecting data in the form of interviews or questions and answers with the parties concerned. The interview systematization is based on the researcher's objectives. Interviews were conducted with shari'ah hotel managers and staff, in order to find the desired data or information in accordance with the title of this research. In this case the researcher uses an interview guide as a reference for interviews with respondents in which he uses guidelines for organizing a shari'ah hotel business.

b. Observation Method

The observation method is a data collection process carried out by systematic observation or recording of the phenomena under study. This method is used to collect data directly from the field and identify the place to be studied. Researchers use participant observation, namely observation with research directly involved in its activities to get more complete and real research results.

3 . Documentation Method

The documentation method collects data through investigation of written objects such as books, documentation, minutes, and others. This method is used to obtain data that has been documented, among others: data on hotel history, organizational structure and hotel infrastructure.

3.1 Data Collection Instrument

Data collection instruments are measuring instruments or guidelines used to collect research data. In this study, the authors will use research instruments such as interview guidelines, observation guidelines, and checklists for interviews to be conducted.

3.2.Data Analysis Technique

Data analysis technique is the process of systematically collecting data into information to facilitate research in obtaining conclusions. In this study there are three data analysis techniques including:

3.3 Data Reduction (Data Reduction)

Researchers summarize, select key things, focus on important things, look for themes and patterns, thus the reduced data will provide a clearer picture, and make it easier for researchers to conduct further data collection if needed.

3.4 Data Presentation (Data Display)

Researchers present data in the form of brief descriptions, charts, relationships between categories, and the like. Then it will make it easier to understand what is

happening, plan further work based on what has been understood.

3.5 Conclusion Drawing

Researchers draw conclusions and verify the meaning of the components of the data presented by looking at patterns of regularity, explanations, configurations and causal relationships. In drawing conclusions and verification, a review of the data presentation and field notes is carried out.

4. Results and Discussion

4.1 Overview of Shari`ah Hotels in Bengkulu City

4.1.1 La Tansa Nuansa Syari`ah Hotel Bengkulu City

History of La Tansa Hotel

La Tansa Nuansa Syari`ah Hotel first operated in early 2012, previously in the form of a boarding house with a daily, weekly and monthly rental system, with the number of rooms at that time totaling eight rooms. When the tenants came, they were more likely to rent daily. Starting from here in early 2012, the owner's initiative emerged to establish a hotel. Then in early 2013, precisely on January 1, 2013 La Tansa hotel officially operated with various operational licenses. Considering the assumption of the community that the hotel is one of the places to commit immorality or immoral, the owner concluded to establish a hotel that contains elements of sharia nuances, which then the hotel was named Latansa Hotel Sharia Nuances. The name Latansa comes from Arabic which means "Don't Forget", with the hope that guests / guests who are customers Don't Forget to always use Latansa hotel services as a brand choice and also the name Latansa is the name of the business units in Pondok Pesantren Modern Darussalam Gontor.

The name Latansa can also be used for alumni in their business units, as the alumni's work in the entrepreneurial world. Entrepreneurial world. The management of this hotel management began to be synergized with sharia values even though it has not fully covered all aspects of the company. The aims and objectives are to realize a business world based on sharia values and participate in supporting the growth of the sharia economy in Bengkulu Province.

La Tansa Nuansa Syari`ah Hotel is located at Jl. Tribata No.2, Cempaka Permai Village, Gading Cempaka District, Bengkulu City. Currently it has 43 rooms with 10 employees, 8 men and 2 women. There are several requirements that have been set by Medan Syariah Brother Hotel for guests who will stay overnight.

4.1.2 Qieran Syariah Hotel Pagar Dewa

History of Qieran Hotel

Qieran Pagar Dewa Shari`ah Hotel officially operates in 2020. The name Qieran is taken from the name of the grandson of Mr. Syarin Bahrin as the owner or owner of the hotel. Qieran Syari`ah Hotel is located at Jl. Adam Malik No. 49 Pagar Dewa Bengkulu, There are many tourist attractions nearby, such as Fatmawati Soekarno Airport (BKS) which is about 3.72 km away, and Panjang Beach which is 6.21 km away. For travelers who want to travel comfortably on a budget, Qieran Hotel Syariah is the perfect place to stay that provides decent facilities as well as great services. Qieran Hotel has 26 rooms where each room door has Asma-ul Husna (the best names of Allah), in the lobby is always turned on the murotal Al-Quran so that it reveals an Islamic atmosphere. In the hotel Musholla there are various kinds of religious books that can be read by visitors.

4.1.3 Kiapma Syariah Hotel

History of Kiapma Shari`ah Hotel

Kiapma Syari`ah Hotel was established in 2020, located on Jalan Musium Raya RT 03 RW 01 Jembtan Kecil Village, Singaran Pati District, Bengkulu City. Kiapma is taken from the name of the owner, Mr. Guntur Kiapma Putra. Kiapma Syariah`ah hotel has 11 rooms with various types including Deluxe Double, Deluxe Twins and Suite Family. Each room has several rooms, including a room to sleep, a room to receive guests, and there is a mini kitchen and a place to dry clothes.

4.2 Research Results

To find out how the application of Islamic Business Ethics in Shari`ah Hotels in Bengkulu City and whether it is in accordance with the Regulation of the Minister of Tourism and Creative Economy of the Republic of Indonesia Number 2 of 2014 article 1 concerning Guidelines for the Implementation of Shari`ah Hotel Business and whether it has followed the Fatwa of the National Sharia Council of the Indonesian Ulema Council Number 108 of 2016 concerning Guidelines for the Implementation of Tourism Based on Shari`ah Principles, the authors collected data by interview, and direct observation of the objects under study, namely the Manager and employees of Qieran Shari`ah Hotel, La Tansa Nuansa Shari`ah Hotel and Kiapma Shari`ah Hotel.

4.2.1. Application of Islamic Business Ethics Values in Shari`ah Hotels in Bengkulu City

The application of Islamic Business Ethics in accordance with shari`ah is by carrying out several sharia principles in business, namely tawhid, justice, free will, responsibility, Ihsan (benevolence). These five elements are closely related in running an Islamic business.

- a. Tawhid produces the unity of the world and the hereafter, leading a businessman not to pursue material gain alone but blessings and more eternal benefits. In the Sharia hotels that the author researched, every hotel employee has carried out the values of tawhid well, such as carrying out mandatory and Sunnah worship, and upholding the rules of Islamic law. Where when entering the obligatory prayer, every employee at Qieran Hotel Syari`ah, La Tansa Nuansa Syari`ah Hotel, and Kiapma Syari`ah Hotel is required to pray with the mandatory prayer attendance method, if there are employees who do not perform mandatory prayers intentionally, they will get sanctions such as cleaning public toilets. And for the implementation of sunnah prayers, if employees diligently perform sunnah prayers, they will get a reward or additional bonus from the manager. In the hotel layout itself always upholds the values of cleanliness and beauty in accordance with the Sunnah of Rasullah "Cleanliness is Part of Faith". And for the interior of the hotel there is nothing that contains pornography and polytheism.
- b. Fair, meaning that in business activities, Islam encourages every human being to always act fairly. Islam directs that the rights of others, the rights of the social environment, the rights of the universe, and the rights of Allah and His Messenger apply as stakeholders of one's fair behavior. In the Shari`ah Hotels that researchers conducted, every hotel employee has carried out Fair values fairly, such as salary issues. According to the employees of Shari`ah Hotels in Bengkulu

City, the salary they get is in accordance with the quantity of performance they provide. In setting prices all Shari`ah hotels studied did not increase or raise prices when certain moments, the price of the rooms they offered remained stable. When the visitors are foreign tourists they still provide room prices like local tourists.

- c. Free will (freewill), meaning that a good human being in an Islamic economic perspective is one who uses freedom within the framework of tawhid and balance. From the Sharia hotels that researchers do that every hotel leader gives time off to employees to carry out worship, and other activities (ISOMAH) every employee gets 20 minutes to pray and eat, hotel leaders also give permission to employees to leave or not enter if there is a disaster in the employee's family with family restrictions such as parents, husband, wife, children and younger siblings or older siblings, the hotel also accepts any input and suggestions that visitors provide, where the suggestions and input are used to improve and develop the hotel.
- d. Responsibility, meaning that individual responsibility is so fundamental in Islamic teachings, where Islam emphasizes the concept of responsibility even though it does not ignore individual freedom. In shari`ah business practices, business people must have responsibility in carrying out the work they are engaged in. In the Shari`ah hotels studied that every employee in serving visitors always adhere to the principles of truth, justice, openness, and honesty, and carry out their duties properly. Every employee must carry out their responsibilities well. For example, the principle of justice, employees are not encouraged to choose guests in terms of service, if there are guests / visitors who are chatty, assertive and overprotective employees are still obliged to serve these guests / visitors. The principle of openness and honesty if there are guest items left behind or lost, employees are required to provide explanations or information honestly and openly.
- e. Ihsan (benevolence), meaning that in carrying out business according to the provisions of shari`ah, it should not ignore the aspect of solidarity, which can cause disharmony in people's lives. In carrying out the principles of Islam, the Syar`iah hotels that the author examines have provided food that still maintains cleanliness and halalness in food, when the month of Ramadan comes the hotel provides special food for breaking the fast and also provides food for sahur. If there are guests who are not fasting the hotel does not provide food, they are welcome to buy outside the hotel. then in terms of dressing for employees the hotel requires them to dress politely and neatly such as, female employees using the hijab, dressing that is not tight, for male employees using basic pants. Of the three Shari`ah Hotels studied there are those that provide fitness centers such as Kipma Shari`ah Hotel. The hotel also provides television in the lobby and in the room and provides wifi.

4.2.2. Guidelines for organizing a sharia hotel business based on the Tourism and Creative Economy Government Regulation of the Republic of Indonesia No. 2 of 2014

Syaria`ah Hotel Business Criteria based on the regulation of the minister of tourism and creative economy article 1 no 4 of 2014 is a qualification or classification formulation that includes aspects of product, service and management. If the Syaria`ah Hotel meets all the criteria then it is classified to Hilal -1 Shari`ah Hotel but if one of the aspects is not fulfilled then it is categorized as Hilal-2 Shari`ah Hotel.

a. Product

The product referred to in this study is what is available and can be used by hotel guests and can be maximally utilized. There are eight elements of the product aspect, but there are two aspects that have not been fulfilled in all Islamic hotels that researchers do, namely the unavailability of facilities in the form of SPA (Salus Per Aquam) rooms and swimming pools.

b. Service

Service is a process of meeting needs through the activities of others which involves all efforts made by others in order to achieve their goals. In the service aspect, there are six elements, but there are two elements that have not been fulfilled from Islamic hotels in Bengkulu City, namely the lack of a sports and fitness room and SPA facilities that must be separated between men and women in order to avoid immoral acts. The fitness room only exists at Kipma Syariah Hotel but is not separated between men and women when researchers asked the question why is it not separated? The answer from the hotel is because visitors rarely use it.

c. Management

Management is the process of coordinating and integrating all resources, both human and technical to achieve various specific goals set in an organization. From the results of researchers conducted that all Islamic hotels in Bengkulu City do not yet have a Shari`ah certificate issued by the Shari`ah Supervisory Board of the Indonesian Ulama Council. Shari`ah Hotel Business Certificate is the process of certifying the hotel business through an audit to assess the suitability of products, services and management. but in principle they are already running a business according to shari`ah.

4.3 Discussion

The results of the above research are the process of field research that has been carried out by the author since the beginning of July 2022 with the fulfillment of research administration requirements from obtaining research permits from the Faculty of Economics and Business, Muhammadiyah University of Bengkulu research permits from La Tansa Nuansa Syariah Hotel, Qieran Syariah Hotel and Kipma Syariah Hotel. The author uses a qualitative method with a descriptive approach on "How is the application of Islamic business ethics values in Sharia Hotels in Bengkulu City?", and "How is the implementation of guidelines for organizing sharia hotel businesses based on the Regulation of the Minister of Tourism and Creative Economy of the Republic of Indonesia No. 2 of 2014 Article 1 Paragraph 4?". And whether it is in line with the Fatwa of the National Sharia Council of the Indonesian Ulama Council No. 108 of 2016 concerning Guidelines for the Implementation of Tourism Based on Islamic Business

Ethics: 108 of 2016 concerning Guidelines for the Implementation of Tourism Based on Shari`ah Principles.

4.3.1. Application of Islamic business ethics values in Shari`ah Hotels in Bengkulu City

Islamic business ethics is a series of business activities in its various forms (which are not limited), but are limited in the acquisition of property (there are rules of halal and haram). In a sense, the implementation of business must adhere to the provisions of sharia (rules in the Al-Quran and Al-Hadith). In other words, sharia is the main value that becomes strategic and tactical paying for actors of economic (business) activities. In Islam, ethics is a reflection of Islamic belief (faith). Ethics provides strong internal sanctions and implementing authority in implementing ethical standards. The concept of ethics in Islam is not utilitarian and relative, but absolute and eternal. Ethics is seen as the same as morals that discuss the good and bad behavior of a person. The central point of Islamic business ethics is to maintain the behavior of business actors while remaining responsible for believing in Allah SWT. The definition of Islamic Business Ethics is corroborated by the word of Allah surah Al-Baqarah ayat 275 which reads:

الَّذِينَ يَأْكُلُونَ الرِّبَا لَا يَقُومُونَ إِلَّا كَمَا يَقُومُ الَّذِي يَتَخَبَّطُهُ الشَّيْطَانُ مِنَ الْمَسِّ ذَلِكَ بِأَنَّهُمْ قَالُوا إِنَّمَا الْبَيْعُ مِثْلُ الرِّبَا وَأَحَلَّ اللَّهُ الْبَيْعَ وَحَرَّمَ الرِّبَا فَمَنْ جَاءَهُ مَوْعِظَةٌ مِنْ رَبِّهِ فَانْتَهَى فَلَهُ مَا سَلَفَ وَأَمْرُهُ إِلَى اللَّهِ وَمَنْ عَادَ فَأُولَٰئِكَ أَصْحَابُ النَّارِ هُمْ فِيهَا خَالِدُونَ ٢٧٥

Meaning: Those who eat (take) usury cannot stand but as one possessed by a demon because of insanity. That is

because they say that buying and selling is the same as usury, whereas Allah has made buying and selling lawful and usury unlawful. And as for those to whom the prohibition of their Lord has come, and they have ceased (from usury), then to them belongs what they had taken (before the prohibition came); and their affair is (up to) Allah. He who returns (to usury), then those are the inhabitants of hell; they abide therein.

Based on the research conducted, the Islamic business ethics activities carried out by several Shari`ah hotels in Bengkulu City are in accordance with the principles of Shari`ah. these rules are explained by the application of Islamic business ethics that have been carried out by all Islamic business actors, among others:

a. Tawhid (Unity)

The principle of tawhid leads humans in economic activities to believe that the property in their grasp belongs to Allah SWT. Tawhid produces the unity of the world and the hereafter, leading a businessman not to pursue material gain alone but blessings and more eternal benefits.

b. Fairness in business activities

Islam encourages every human being to always act fairly. Islam directs that the rights of others, the rights of the social environment, the rights of the universe, and the rights of Allah and His Messenger apply as stakeholders of one's fair behavior.

c. Free will (freewill)

A good human being in the perspective of Islamic economics is one who uses freedom within the framework of tawhid and balance. Humans are welcome and able to do as they please without coercion intended for the benefit of humans with a note not to do what is prohibited by Allah SWT.

d. Responsibility

Individual responsibility is so fundamental in Islamic teachings, where Islam emphasizes the concept of responsibility even though it does not ignore individual freedom. In sharia business practices, business people must have responsibility in carrying out the work they are engaged in.

e. Ihsan (benevolence).

In carrying out business according to sharia provisions, it should not ignore the aspect of solidarity, which can cause disharmony in community life.

4.3.2 Implementation of the Guidelines for organizing sharia hotel businesses based on the Regulation of the Minister of Tourism and Creative Economy of the Republic of Indonesia No. 2 of 2014.

Based on the general provisions listed in the Regulation of the Minister of Tourism and Creative Economy of the Republic of Indonesia No. 2 of 2014, Sharia hotels must operate according to the provisions and principles of Islamic law in their implementation, both covering aspects of products, services, and management. To determine the suitability of organizing an Islamic Hotel Business based on the Regulation of the Minister of Tourism and Creative Economy of the Republic of Indonesia No. 2 of 2014, researchers analyzed several Islamic Hotels in Bengkulu City obtained from interviews, observations, and documentation.

a. Products

There are several kinds of products that have been determined by the government, and have several sub-elements. In all Sharia Hotels that researchers do there is no swimming pool and SPA room, because what is determined from the government is a swimming pool that must be separated from men and women, as well as the SPA room (Salus Per Aquam) which must be separated between men and women and must also have halal and official therapeutic materials.

b. Service

In service, the government sets 6 sub-elements that must be fulfilled in sharia hotels. But of all the Islamic hotels that the researchers of Service In service, the government sets 6 sub-elements that must be fulfilled in Islamic hotels. But of all the Islamic hotels that researchers do, there is no availability of swimming pool and SPA (Salus Per Aquam) Fasilitas space.

c. Management

There are several managements set by the government as criteria for sharia hotels. All sharia hotels in Bengkulu City have not carried out aspects of management in accordance with the standards, as stipulated in the regulation of the Minister of Tourism and Creative Economy. In the Minister's regulation the Shari'ah Hotel Organization has a structure that accommodates the Shari'ah Supervisory Board, has a Shari'ah Hotel SOP and has a written statement stating that it is managed by shari'ah. Meanwhile, the existing Shari'ah hotels in Bengkulu City have not yet obtained a certificate of Shari'ah conformity from the National Shari'ah Council of the Indonesian Ulema Council.

5. Conclusions and Suggestions

5.1 Conclusions

Based on the results of the research and discussion above, it can be concluded that all Shari'ah Hotels studied in Bengkulu City have implemented Islamic business ethics values in accordance with the principles of Islamic business ethics, namely unity (Tawhid),

balance (fairness), free will (free will), responsibility (responsibility) and truth / honesty (Truth, Goodness, Honesty). However, it has not been fully guided by the Minister of Tourism and Creative Economy Regulation No.2 of 2014, as evidenced by not yet having a certificate of shari'ah conformity from the National Shari'ah Council of the Indonesian Ulema Council as written evidence that it is managed in a shari'ah manner.

The National Shari'ah Council of the Indonesian Ulema Council issues a certificate of shari'ah conformity if the shari'ah hotel business manager fulfills all aspects of product, service and management. In Bengkulu City there are still shari'ah hotels that have not fulfilled all aspects such as the Kiapma Shari'ah Hotel located on Jalan Musium Raya, Jembatan Kecil Village, which does not have a special place to pray or musholla. If visitors want to pray, it can be done in the room because each room has been given a sign of Qibla direction and prayer equipment.

5.2 Suggestions

After going through research directed at several Shari'ah Hotels in Bengkulu City, researchers provide advice or input:

- a. To La Tansa Nuansa Syari'ah Hotel, Qieran Hotel Syari'ah and Kipma Syari'ah Hotel have carried out the moral standards of Islamic business well, but must strive to have the option to rival different lodgings, and have the option to make and answer the demands of the times without sacrificing sharia standards.
- b. Especially for Kiapma Syari'ah Hotel to immediately provide prayer room facilities or musholla.
- c. Shari'ah Lodging in Bengkulu City must immediately apply to the Provincial DSN-MUI for the issuance of a Shari'ah Hotel business statement letter.

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