

# The strategy for mitigating risk in sharia hotels based on the *DSN-MUI Fatwa* regarding the service and restaurant operational aspects

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## Abstract

**Purpose** – The study aims to develop a risk mitigation approach based on the operational aspects of services and restaurants in sharia hotels.

**Methodology** – A series of semi structured interviews was conducted with various relevant participants consisting of lecturers and *Indonesian Ulama Council* (MUI) employees. The interviews aimed to elicit information pertaining to the identification of risks and risk handling priorities in halal certification sharia hotels.

**Findings** – In general, risk identification and risk handling were proposed to provide recommendation to sharia hotels in mitigating risks to obtain halal certificate. The findings indicate that numerous risk factors made it difficult for hotels to obtain halal certification. Therefore, the hotel needs to know potential hazards in their operational activities of the given services so that appropriate risk mitigation can be implemented.

**Implications** – This study's findings can be applied to improve research in the field of sharia hotels, specifically certification and implementation criteria. With the exact terms and circumstances of each criterion, it will be easier for the hotel to prepare to become a sharia hotel that adheres to Islamic sharia principles, particularly in growing halal tourism in various regions of Indonesia.

**Originality** – This research contributes significantly to the area of halal tourism. In addition, this paper investigates risk analysis based on Indonesian regulations that are hardly ever discussed. Therefore, the findings of this study can assist hotel management, sharia tourism practitioners, and policymakers with relatively new information.

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## Introduction

Recently, halal-based tourism has emerged as a new phenomenon in tourism development in different regions. Tourism has permeated numerous sectors of economic significance, including travel services, hotels, restaurants, and others that are in demand by domestic and international travelers. Airports and sharia hotels are industries that are prioritized in addressing the needs of Muslim tourists (Battour & Ismail, 2016). The massive development of halal tourism in Indonesia has influenced the rise of business people's awareness of halal Muslim-friendly hotels or sharia

hotels, among other things. Sharia hotels are accommodations whose operations and services comply with the Quran and hadith (Rusydia & Rani, 2021). The emergence of more halal hotels in Indonesia is driven by a growing public awareness of the benefits of embracing a halal lifestyle (Prabowo et al., 2015). The government also supports the growth of halal hotels through Minister of Tourism and Creative Economy Regulation Number 2 of 2014 regarding guidelines for operating a sharia hotel business, which sets the norms and criteria for running a hotel with sharia labels (Joeliaty et al., 2020). Subsequently, this law was repealed by Ministerial Regulation Number 11 of 2016, as it was no longer pertinent to the development of existing halal tourism and was no longer in effect. This approach resulted in the absence of regulations governing halal tourism. In response to this, the National Sharia Council also known as *Dewan Syariah Nasional* (DSN) through its *Indonesian Ulema Council* (MUI) issued fatwa 108/DSN-MUI/X/2016 DSN-MUI, which regulates all sharia tourism operations, to address the regulatory void (Suripto, 2019).

Many sharia hotels in Indonesia do not have a halal certification from the National Sharia Council (DSN). As a halal tourism destination in Indonesia, Yogyakarta has several businesses in the hospitality industry, particularly a growth of sharia hotels. Based on data from the tourism office, there are 1833 hotels and other accommodations in Yogyakarta in 2022 (Dataku, 2022). Of these, there are 20 sharia hotels, two of which are halal hotels and have received MUI halal certificates, while 18 hotels/other hotels have not yet received a certificate, but some of them have halal certificates for restaurants (KNEKS, 2019).

There is a gap between the number of sharia hotels and the number of entrepreneurs registering their hotels to receive MUI certifications, which remains unchanged. According to Abdullah et al. (2020), stagnation was caused by the numerous hotel entrepreneurs who misunderstood the notion of halal tourism. Such a condition makes the hotel fear that after the law of halal certification has been addressed, and hotel guests would diminish or even vanish. The significant costs incurred by sharia hotels to gain or maintain halal certification is another difficulty they encounter.

Halal certification based on the implementation of the DSN-MUI Fatwa in hotels offers tourists a sense of assurance and comfort regarding the given services. Several studies on sharia hotels are primarily performed from the perspective of *maqasid* sharia to examine or quantify the extent to which sharia hotels have implemented the necessary norms. Yahaya et al. (2020) analyzed the standards of Muslim-friendly hotels in Malaysia from the perspective of *maqasid* sharia. Meanwhile, Noor and Noor (2019) investigated the use of *maqasid* sharia as a parameter of the concept of sharia-compliant hotels. In addition, Izza (2018) addressed the applicability of the *maqasid* sharia method to sharia hotel management.

Many studies have also addressed the importance of halal certification, however previous research has solely examined food and beverage products, as well as restaurants (Satriana & Faridah, 2018). This remark is also supported by Eksan (2020) who found through a literature review that, out of 39 journals, only three discuss halal risk management in tourism. Meanwhile, research on halal risk management is dominated by the supply chain for food and beverage raw materials. This indicates that risk management analysis in the sector of halal tourism is severely limited. In addition to the risk assessment of products and services, Olya and Al-ansi (2018) also identified several aspects to propose a conceptual model investigating customer satisfaction, including health risk, psychological risk, social risk, quality risk, financial risk, and time loss risk.

As the country with the largest Muslim population, Indonesia is actively promoting halal tourism. This is supported by the MUI initiative that aims to have halal certifications for restaurants and operations in 50 hotels in Indonesia. Halal certificate labeling for sharia hotels is crucial as evidence of company authorization to maximize the quality of its management and operation, so that guests feel comfortable and safe when using the services of a hotel (Fitriani, 2018). Several previous studies have also shown the significance of halal labeling on a product or service, although they have only focused on food products (Muslichah et al., 2019).

This study focuses on risk analysis of sharia hotels based on the DSN-MUI fatwa in terms of operational services and restaurants. Previous research, whether on sharia hotels or halal risk management, did not discuss risk management based on the DSN-MUI fatwa, which

distinguishes this study from others. Therefore, this research can contribute to the solution of issues that may arise during the halal certification process, particularly the acceptability of hotel work implementation based on the DSN-MUI-mandated standardization of sharia labels. In general, this research addressed the priority risks and the priority mitigation proposals for managing the operational aspects of services and restaurants in accordance with the DSN-MUI fatwa.

## Literature Review

Sharia compliance hotels were also referred to as halal hotels, sharia hotels, and Muslim-friendly hotels, among others (Rusydia & Rani, 2021). The terms halal, Muslim-friendly, Islamic, and sharia hotels are frequently used interchangeably because of their meanings (Suci et al., 2021). Some experts have written the definition of a sharia hotel. The closest definition to be used in this study, "sharia hotel is a hotel that follows the principles of the Qur'an and Hadith in its implementation, beginning with the provision, production planning, and use of products and facilities, as well as in its operational activities such as financial management or payments, work ethics, entertainment activities, design, and governance, not only for Muslims but also for non-Muslims" (Battour et al., 2010; Maulana et al., 2020; Saad & Ali, 2014).

Indonesia is known as a country with the largest Muslim population in the world (Pratiwi, 2017). However, the huge number of Muslim population is not in line with the development of halal tourism. The huge potential of halal business in this country has not been fully realized by the industry players, as indicated by the low number of halal certificates issued by MUI specially on sharia hotel (Prabowo et al., 2015). According to the MUI, there are only four hotels that have been certified as halal hotels. However, some local hotels are claiming to be halal or sharia-compliant (Joeliaty et al., 2020).

Each country has its policy regarding certification, halal certification is compulsory obtained religious legitimation from Muslim authorities in some countries such as Indonesia and Malaysia (Joeliaty et al., 2020). Halal certification based on the application of the DSN-MUI Fatwa in hotels provides a guarantee and a sense of comfort for visitors with the services offered. Hotels that already have a halal certificate will be under the auspices of the DPS (Sharia Supervisory Board). The institution corrects and evaluates the implementation of sharia hotels. That is means that sharia hotels must run their business according to predetermined procedures. The existence of standard operating procedures (SOP) can increase the productivity of the company's performance, especially for employees (Murni et al., 2019).

The challenges faced by Islamic hotels are the high costs involved in maintaining halal certification, capacity management, and the issue of international hotel status. Hotels that intend to apply sharia principles must pay close attention to the initial consequences such as the decline in the trust of non-Muslim customers which results in a decrease in revenue in the initial stages of the introduction of Islamic hotels (Salleh et al., 2014).

In Indonesia, the halal hotel is governed by two regulatory entities: state agency and non-state agency. The state agency is represented by the Ministry of Tourism and Creative Economy, which manages halal tourism, including the halal hotel. Meanwhile, the non-state agency is represented by the Indonesia Ulama Council (MUI), which advises the Ministry concerning Sharia aspects of halal hotel activities. According to the Minister of Tourism and Creative Economy, there are two Sharia Hotel criteria comprising sharia hotel *bilal* 1 and sharia hotel *bilal* 2. In detail, the *bilal* 1 category is a classification for hotels that meet the basic minimal needs of Muslim tourists (Joeliaty et al., 2020). Meanwhile, the *bilal* 2 category is a classification for hotels that serve the accommodation of moderate Muslim visitor demands (Halim & Baroroh, 2021). Regarding Sharia Compliance, the National Sharia Council issued the following decree, a *fatwa*. The intended *Fatwa* of the MUI National Sharia Council Number 108/DSN-MUI-X/2016 concerning Tourism Implementation Based on Sharia Principles is as follows (Rusydia & Rani, 2021):

1. Sharia hotels are prohibited from offering access to pornography and immoral actions.

2. Sharia hotels may not offer amusements that promote polytheism, immorality, pornography, or immoral activities.
3. Sharia hotels are supposed to receive halal certification from MUI for the food and beverages they provide.
4. Providing appropriate infrastructure, equipment, and facilities for the conduct of worship, including washing facilities
5. Hotel managers and personnel must dress according to sharia law.
6. Implementing hotel services following sharia principles requires Sharia hotels to have rules or guidelines for hotel service procedures.
7. In order to provide services, sharia hotels need to require the services of Sharia Financial Institutions.

In recent years, many studies have been conducted to examine the implementation of MUI DSN Fatwa Number 108/DSN-MUI/X/2016 among sharia hotels. Nesvianda et al (2019) found that a selected sharia hotel had not met the provisions contained in the MUI DSN Fatwa Number 108/DSN-MUI/ X/2016 in five out of seven criteria. Hanifa (2019) suggested that among the reluctance of hotel entrepreneurs to obtain halal certification is the low level of public understanding of halal tourism such as in Bali, Sumatra, and Lombok. In addition, there are still problems of limited hotel and restaurant partners providing Muslim friendly food and service.

### **Previous Studies**

Various academic research on sharia hotels and halal risk management have been conducted, including those by Haetami (2021), Yahaya et al. (2020), Priyatmoko et al. (2021), Amalia et al. (2021), Lestari et al. (2021), and Pratiwi (2017). However, only a few of studies have examined the halal risk management of sharia hotels. In a review of the halal risk management literature conducted by Eksan (2020), only three studies were conducted in the tourism sector, one of which was Olya and Al-ansi (2018), which identified various types of risks from every condition faced by consumers in selecting halal and illegal goods and services. Olya and Al-ansi (2018) developed a SEM (structural equation modeling) model to measure the association between various risks and consumer satisfaction, intention to recommend, and intention to use. The findings of those studies can assist the tourism industry in understanding how to serve both Muslim and non-Muslim tourists who are sensitive to halal products, hence increasing customer satisfaction and loyalty. Using complexity theory, risk analysis is conducted to forecast customer responses to the risk of halal products.

Wahyudien and Kusri (2020) conducted a study into risk mitigation in services other than sharia hotels. According to the risk map used to define the condition of each risk, there are still a few actions that pose a threat that can result in a significant loss of assets, organizational reputation, and resources. However, with the mitigations that have been implemented based on ISO 31000:2018, the company will be able to improve its performance in the future by reviewing each activity and selecting the suitable mitigations based on current conditions. Wahyudien and Kusri (2020) identified risks by interviewing each company division, in contrast to Olya and Al-ansi (2018), who use complexity theory to identify risks.

According to Wahyudien and Kusri (2020), other companies, particularly service companies, can use risk management to manage, monitor, and control companies or organizations against risk; however, companies must use a clear framework to achieve optimal results based on company needs. Additionally, businesses should establish Key Performance Indicators (KPIs) for each work division. Using KPI, the company can quickly analyze and map each risk. Good risk management allows the company to make suitable action decisions based on the developed mitigation strategy plans and actions. The mitigation strategy for sharia hotels must be carried out in detail based on aspects that must be met by an accommodation, notably the Regulation of the Minister of Tourism and Creative Economy No. 2 of 2014. These aspects include products, services, and management.

## Research Method

The study focused on a hotel which embodied the notion or theme of sharia. The subject of this study was a sharia hotel which had not been issued a halal management certificate by the DSN-MUI. Based on previous research, this study employs the House of Risk (HOR) method to identify mitigation strategies. HOR is a version of FMEA (Failure Modes and Effects Analysis) and the quality house model (HOQ), as contrasted to the Risk Map (Pujawan & Geraldin, 2009). This strategy is intended to prioritize risk sources and choose the most efficient action to mitigate potential risks from risk sources (Ulfah et al., 2016).

Several studies, including (Lestari et al., 2021), have used this method to identify risks and establish management priorities in the halal food supply chain. The study provided the combination of HOR and likelihood impact matrices for risk management in the halal food business. In addition, research by Maman et al. (2018) and Putri (2022) examined the beef supply chain and the organic vegetable production supply chain, respectively. Priority of risk sources and priority of appropriate mitigating actions is the outcome of past research as well as the current study.

This research is mixed, consisting of both quantitative and qualitative elements. The data was collected through interviews and the distribution of questionnaires. The respondents were interviewed to identify risks and preventive strategies, and questionnaires were distributed to ascertain the rating of each risk on a specified scale. This study used the same data collection method as Putri (2022), Wahyudien and Kusrini (2020), and Maman et al. (2018). Meanwhile, each aspect and indicator are validated using expert judgement (Putri, 2022). The data collection process was conducted from May to July of 2022.

The first step in processing the data for this study is to conduct a survey of sharia hotels to determine whether they have a halal certificate. The second step is determining the aspects and indicators of the assessment through a literature study. The third step is completing the HOR stage 1. At this point, an interview with the respondents is conducted to identify potential risks and appropriate precautions. Assessment of each risk event, risk cause and relationship between each risk event and risk cause were done using a scale. A scale of 1-10 was used to assess risk event and risk cause, while the relationship assessment used scale 0 (unrelated), 1 (low relationship), 3 (moderate relationship), and 9 (high relationship). The fourth step is calculating the Aggregate Risk Priority (ARP) value to determine the priority of risk causes for mitigation and followed by determination of the dominant risk agent (causes of risk) using a Pareto diagram with a cumulative percentage of risk agent of 80%. After the HOR stage 1 is completed, the next step is to complete the HOR stage 2. At this point, an interview with the respondents is conducted again to design a mitigation strategy for each risk agent. After implementing the mitigation strategy, the degree of difficulty in performing the mitigation proposed for each action is reassessed using a questionnaire with a rating scale of 1 (low difficulty), 3 (medium difficulty), and 9 (high difficulty). The final stage is to calculate the total effectiveness (TEk) to assess the effectiveness of each proposed mitigation, followed by the effectiveness to difficulty ratio (ETDk) to rank the mitigations in order of priority.

## Results and Discussion

Assessment aspects and indicators were carried out through a literature study. Based on the literature study of the assessment aspects conducted from hotel and restaurant operations. Table 1 shows the aspects and indicators used.

Through interviews with experts, risk identification was conducted based on these indicators. There are 6 experts, 4 of whom are MUI employees, 1 expert lecturer and 1 DPS RSIA. The interview revealed eight risk events, 23 risk causes, and 23 agents. The next step was to examine the risks that an expert evaluation had identified to decide the key risks that needed to be addressed for mitigation to lessen the risk's causes. Table 2 and 3 contain a list of risk events and agents, as well as an assessment of each risk. In addition, the findings of the first step of the House of Risk (HOR) are displayed in Figure 1. The figure explains the correlation between risk events and risk agents. It presents the priority ordering of each risk agent based on the ARP

value, from the highest ARP value to the lowest ARP value. Table 4 displays the findings of the dominant risk agents that should be prioritized depending on the ARP value. Figure 2 depicts a Pareto diagram including the results of the potential aggregate risks. The results indicated that there were eleven significant risk agents, with a lack of understanding or misunderstanding of operations having the highest aggregate value of Sharia-compliant hotels. These findings were in line with research conducted by Pratiwi (2017), which showed that, generally, sharia-compliant hotels were only able to apply a part or a subset of sharia compliance principles.

**Table 1.** Assessment Aspects and Indicators

Aspects	Indicators	References
Operational	Policy	(Peraturan Menteri Pariwisata Dan Ekonomi Kreatif No. 2, 2014), (Razzaq et al., 2016)
	Human Resources	(Peraturan Menteri Pariwisata Dan Ekonomi Kreatif No. 2, 2014), (Fatwa Dewan Syariah Nasional-MUI, 2016), (Pamukcu & Sariisik, 2021), (Razalli et al., 2019)
	Finance	(Zafir, 2015), (Fatwa Dewan Syariah Nasional-MUI, 2016), (Mujib, 2016)
	Operational Procedure Standards	(Fatwa Dewan Syariah Nasional-MUI, 2016; Mujib, 2016)
	Marketing Service	(Ratnasari, 2016), (Pamukcu & Sariisik, 2021) (El-Gohary, 2016), (Mujib, 2016), (Pamukcu & Sariisik, 2021), (Razalli et al., 2019)
Food & Beverage	Restaurant	(COMCEC, 2017), (Ahmad et al., 2019)

**Table 2.** Risk Event

Risk Event	Code	Severity
Does not have a written statement regarding the principle or implementation agreement according to Islamic sharia	E1	8
Does not have written regulations regarding the prohibition of accepting guests of the same type	E2	8
The staff does not follow sharia principles	E3	8
The staff has low competence and does not have a certificate of particular expertise in the field of sharia	E4	7
Lack of Implementation of Islamic finance principle	E5	8
Service is not following Islamic sharia principles	E6	9
Advertising which is not following Islamic sharia principles	E7	7
Does not have MUI halal certification	E8	10

Risk Event (Ej)	Risk Agent																							Severity
	A1	A2	A3	A4	A5	A6	A7	A8	A9	A10	A11	A12	A13	A14	A15	A16	A17	A18	A19	A20	A21	A22	A23	
E1	9	9	9	3																				8
E2	9	9	9	3																				8
E3		3	9	1	3	3			9		3	9	9	3	9	3	1							8
E4			9			9	3	9				1					9							7
E5	3		3			1		9	9	1	3													8
E6	9	1	9			9		1			9													9
E7	1		1			1									9	9								7
E8																		3	9	9	3	9	3	10
Occurence	4	5	8	8	7	5	6	8	6	6	7	6	6	5	7	7	5	7	5	6	7	4	6	
ARP	1024	885	3128	448	168	915	126	1152	864	48	903	474	432	120	945	609	355	210	450	540	210	360	180	
Rank	3	7	1	13	20	5	21	2	8	23	6	11	14	22	4	9	16	17	12	10	17	15	19	

**Figure 1.** Phase 1 of House of Risk

Phase 2 of the House of Risk (HOR) is the subsequent stage following the completion of phase 1. The second phase of HOR begins with the design or compilation of a mitigation strategy with the aid of specialists through interviews. Based on the interview results, 15

preventive activities were identified to mitigate the risk agent, along with an assessment of the level of difficulty in implementing the proposed mitigation. Table 5 provides the results. Besides, Figure 3 depicts the link between mitigation measures and current risk sources, as well as the outcomes of TEk and ETD calculations. The results of the prioritization of mitigation measures are shown in Table 6 and are displayed using a Pareto chart, as illustrated in Figure 4. According to Table 6 and Figure 4, it is known that the most prioritized mitigation strategy is to design SOPs according to hotel needs and conduct education, monitoring, and evaluation of the roles and positions of each employee. Therefore, companies need to know the level of productivity of employee performance by setting an SOP to provide optimal feedback on current conditions (Murni et al., 2019), considering that SOPs in sharia hotels have differences from the SOP in other conventional hotels. To support the concept of a sharia hotel, improvement, and design of SOPs must reflect the application of the Fatwa of the MUI National Sharia Council Number 108/DSN-MUI/X/2016 concerning the implementation of tourism based on sharia principles.

**Table 3.** Risk Agent

Risk Agent	Code	Occurrence
Does not make a statement stating that the hotel operates based on sharia principles	A1	4
Does not make any special rules regarding the reception of guests	A2	5
Lack of understanding/not understanding of sharia hotel operations	A3	8
Does not have a sharia supervisory team or DPS	A4	8
The staff does not attend congregational prayers	A5	7
Staff recruitment does not meet the criteria for needs	A6	5
Lack of budget for HR training and development	A7	6
Staff do not understand sharia financial principles	A8	8
Partnership institutions are still conventional	A9	6
Difficult to transfer banking	A10	6
Do not have or run operational procedure standards based on sharia	A11	7
Limitation of human resources	A12	6
The limited precision of inspecting visitors who come with pairs	A13	6
Insufficient information dissemination to hotel visitors	A14	5
Advertising visuals are not real	A15	7
Making women as promotional media	A16	7
No transparency on product offerings (in the form of room prices)	A17	5
Ignorance of the hotel management that the restaurant should have a halal certificate	A18	7
The product registered does not match the existing menu list	A19	10
Raw material vendors do not have halal certificates	A20	9
Do not renew the existing halal certificate	A21	8
A special kitchen for halal food and drinks is not separate from the regular kitchen	A22	1
Catering services do not have a halal certificate (if the hotel does not have a restaurant)	A23	9

**Table 4.** Dominant Risk Agent

Code	ARP	Total	Percentage	Cumulative (%)
A3	3128	14546	21.50%	21.50%
A8	1152	14546	7.92%	29.42%
A1	1024	14546	7.04%	36.46%
A15	945	14546	6.50%	42.96%
A6	915	14546	6.29%	49.25%
A11	903	14546	6.21%	55.46%
A2	885	14546	6.08%	61.54%
A9	864	14546	5.94%	67.48%
A16	609	14546	4.19%	71.67%
A20	540	14546	3.71%	75.38%
A12	474	14546	3.26%	78.64%

Furthermore, the difference between the risk map before and after mitigation is depicted in Figure 5. Each agent's risk incidence rate decreases according to the risk map. Initially, the risk agent is gradually reduced to a safe level at a high-risk level (shown by red). It signifies that the risk agent at a high level must take prompt action to mitigate the effect of the risk that always materializes for the developed mitigation plan to apply to hotels with sharia principles that have not yet achieved a DSN-MUI halal certification. This study has limitations since the final results do not cover getting certificates but rather present an overview of hotel preparations for gaining halal certification.

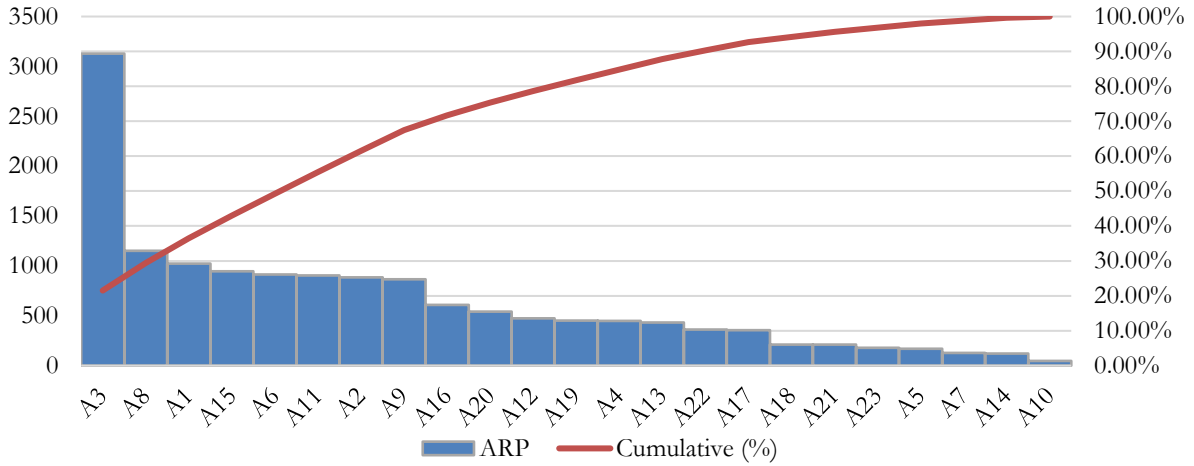


Figure 2. Aggregation Risk Priority (ARP)

Risk Event (Ej)	Preventive Action (Pak)															ARP	
	PA1	PA2	PA3	PA4	PA5	PA6	PA7	PA8	PA9	PA10	PA11	PA12	PA13	PA14	PA15		
A3	9					3										3128	
A8	9	9						1								1152	
A1	1		9													1024	
A15				9		1										945	
A6	1				9											915	
A11	1					9										903	
A2			3					9								885	
A9									9							864	
A16										9	9	9	9			609	
A20											9	9	3	9		540	
A12														9	3	1	474
TEk	41362	10368	11871	8505	8235	18456	7965	8928	10341	10341	7101	10341	4266	1422	474		
Dk	3	3	1	1	1	1	3	1	1	3	3	1	3	3	3		
ETD	13787.33	3456	11871	8505	8235	18456	2655	8928	10341	3447	2367	10341	1422	474	158		
Rank Priority	2	9	3	7	8	1	11	6	4	10	12	4	13	14	15		

Figure 3. Phase 2 of House of Risk

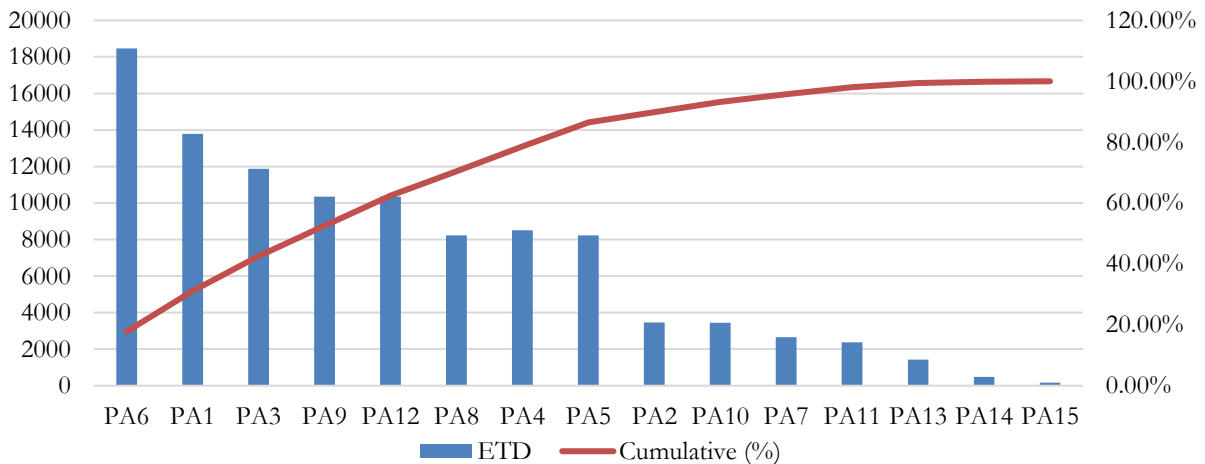


Figure 4. Preventive Action Pareto Charts



**Table 5.** Mitigation Strategy and Difficulty Level of Implementation (Dk)

Preventive Action	Code	Dk
Offer specialized training from a team of experts	PA1	4
Looking for the employee with expertise in Islamic banking	PA2	1
Making a statement in writing about the hotel implementation agreement under the sharia principles	PA3	3
Photo and video footage need to be captured in compliance with the hotel's current policies	PA4	3
Conducting a job desk review in each field based on the needs of the hotel	PA5	3
Developing Standard Operational Procedures (SOP) based on hotel requirements and teaching, monitoring, and evaluating each employee's job and role	PA6	2
Affirming in a letter to each guest that they have been provided with the essentials	PA7	3
Seeking partners who meet the sharia-compliant labor requirements/switching to sharia banking	PA8	3
Renewal of the preceding certificate	PA9	1
Substituting suppliers with those who already possess certifications for procuring raw materials	PA10	3
Removing all menus prepared by providers without raw material certifications	PA11	3
In search of halal-certified catering services	PA12	1
Recruiting new employees according to their field of expertise	PA13	3
Provide training to improve staff performance	PA14	3
Giving double jobs to staff for jobs that can be done simultaneously	PA15	3

**Table 6.** Priority Mitigation

Code	ETD	Percentage	Cumulative (%)
PA6	18456	17.79%	17.79
PA1	13787	13.29%	31.08
PA3	11871	11.44%	42.52
PA9	10341	9.97%	52.49
PA12	10341	9.97%	62.45
PA8	8235	7.94%	70.39
PA4	8505	8.20%	78.59
PA5	8235	7.94%	86.53
PA2	3456	3.33%	89.86
PA10	3447	3.32%	93.18
PA7	2655	2.56%	95.74
PA11	2367	2.28%	98.02
PA13	1422	1.37%	99.39
PA14	474	0.46%	99.85
PA15	158	0.15%	100.00

Olya and Al-ansi (2018) presented their findings in the form of a conceptual model on the risks that influence customer satisfaction, intention to recommend, and intention to continue using halal products. Their study assists the tourism sector in comprehending how to treat and serve Muslim and non-Muslim travelers. Having a halal certificate is essential for business owners to reassure clients that their products and services are safe and do not include haram ingredients, but it should not intimidate non-Muslim customers who use them. So that the ensuing mitigation strategy can assist sharia hotels in identifying and determining necessary actions to counteract potential risks that may develop during certification. Due to the fact that not everyone has the same perception of sharia hotels, not all sharia hotels can readily obtain halal certifications. Therefore, the current study supports previous research. Fulfilling client demands by possessing a halal certificate is a different issue, however the customer needs that are met cannot be established in accordance with sharia criteria if the existence of a halal certificate is not confirmed.

**Risk Map Before Mitigation**

Occurrence		Severity				
		1	2	3	4	5
		Very low	Low	Currently	High	Very high
5	Very high					A20
4	High		A15		A8, A16	A3, A11
3	Currently		A12	A6	A9	
2	Low				A2	
1	Very low					A1

**Risk Map After Mitigation**

Occurrence		Severity				
		1	2	3	4	5
		Very low	Low	Currently	High	Very high
5	Very high					A16
4	High					A20
3	Currently					
2	Low	A11, A9, A12 A3				
1	Very low	A6, A15, A2 A8, A20	A1			

**Figure 5. Risk Map Comparison**

**Conclusion**

The study results reveal that the number of halal hotels in Indonesia is on the rise, a trend backed by the growing public awareness of the halal lifestyle. To date, however, there has been a regulatory gap in the regulations governing halal tourism, such that seven criteria only guide the guidelines for implementing sharia hotels based on the Fatwa of the MUI National Sharia Council Number 108/DSN-MUI/X/2016 regarding the implementation of tourism based on sharia principles. The number of hotels that manage and obtain halal certifications has been unchanged thus far. It is due to the hotel's fear of losing guests. Some hotels have incorporated a portion of the DSN-MUI fatwa's requirements. However, only a part of the criteria can be met. According to the study's findings, numerous risk factors made it difficult for hotels to obtain halal certifications. Therefore, the hotel needs to know that any potential hazards in the operational implementation of the given services are appropriately mitigated.

As a limitation, this study primarily highlights occurrences and causes of risks arising from service operations. It does not address the acquisition of halal certificates for hotels that have not earned DSN-MUI halal certificates. It is anticipated that future studies will be able to broaden the analysis of the full operational sharia hotel directly with the DSN-MUI in order to assist sharia hotel entrepreneurs in Indonesia in understanding the correct service procedures according to sharia principles. The findings of this study can be applied practically to developing research in the field of sharia hotels, particularly certification and implementation requirements for sharia hotels. With the specific terms and conditions of each criterion, it will be easier for the hotel to prepare to become a sharia hotel that operates in accordance with Islamic sharia principles, particularly in developing halal tourism in different regions of Indonesia.

**Author Contributions**

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