




Study on Sharia Compliance Principles in Halal Tourism Business in Bandung Regency: An Implementation of Islamic Business Ethics Principles (Professional Ethics)

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Abstract

The aim of this research is to reveal Sharia compliance in halal tourism businesses in Bandung Regency, where halal tourism must be implemented by prioritizing the principles of Islamic business ethics (professional ethics). This literature review uses Salam and Hanafi's (1988) theory of Islamic business ethics. The findings of this research show that the principles of Islamic business ethics (professional ethics) in the implementation of halal tourism in Bandung Regency must refer to or be subject to Bandung Regency Regional Regulation (Peraturan Daerah abbreviated Perda in Bahasa Indonesia) Number 6 of 2020 concerning Halal Tourism. There are several principles that must be implemented and fulfilled in carrying out tourism: arranging as needed, making it easier, according to ability, slowly, priority scale, and inclusive. Additionally, the concept of the Global Tourism Code of Ethics is a reference for sustainable tourism development in Bandung Regency, which includes economic, social, cultural, and environmental components. In addition, indicators of Sharia compliance in halal tourism in Bandung Regency refer to two regulations: Bandung Regency Regional Regulation Number 6 of 2020 concerning Halal Tourism, and DSN-MUI Fatwa No. 108/DSN-MUI/2016 concerning Guidelines for Organizing Tourism, which are based on Sharia principles.



Keywords: *Halal Tourism; Islamic Business Ethics; Professional Ethics; Rahmatan lil 'Alamin*

INTRODUCTION

Halal tourism opportunities are necessary for the development of the Islamic economy in Indonesia (Tanjung & Panggabean, 2022). The concept of halal tourism is a halal concept which has now become a lifestyle for most people in Indonesia (Adinugraha et al., 2018). In West Java Province alone, there are already regional regulations regarding halal tourism, particularly in Bandung Regency. Tourism is one of the sectors of several economic development sectors that have an important role, and tourism affects the economy of the community, especially in West Java Province (Pemerintah Kabupaten Bandung, 2020).

Bandung Regency as one of the areas that has potential in the tourism sector, developing halal tourism is intended to attract (foreign) tourists from the Middle East and Asia. Starting from this, the Bandung Regency Government must respond to the development of Halal Tourism by establishing regulations as guidelines for implementation. The purpose of the regulation of Halal Tourism is to provide security and convenience of service to tourists so that they can enjoy tourist visits safely, halal, and also obtain convenience for tourists and managers in tourism activities, especially Muslim tourists. Thus, with the tourism potential of Bandung Regency through the development of Halal Tourism Destinations, it needs to be progressively developed, directed, and sustainable, providing substantive, applicable, and comprehensive directions for stakeholders in developing Halal Tourism Destinations in Bandung Regency and synergizing and optimizing all Halal Tourism resources and activists. In Bandung Regency, there is a need for regulations such as regional regulations (Perda) that already exist in Bandung Regency,

West Java Province, namely Bandung Regency Regional Regulation Number 6 of 2020 concerning Halal Tourism.

However, even though there are regulations, such as regional regulations, in the prospect of developing Halal Tourism, there are some challenges, especially in the Industrial Revolution 4.0 Era as it is today, namely the existence of strategic geographical conditions and high biodiversity, making Indonesia a potential destination country. In addition, halal tourism contributes to increasing government and community incomes and has a positive impact on the surrounding environment (Noviantoro & Zurohman, 2020).

The important aspect in the development of halal tourism in West Java, especially in Bandung Regency, is related to the application of Islamic business ethics, where the implementation of halal industry players must obey and comply with Sharia principles in accordance with existing regulations, namely referring to Bandung Regency regional regulation number 6 of 2020 concerning halal tourism. In addition, Islamic business ethics, when applied to certain businesses, can increase consumer loyalty (Khasanah & Ma'ruf, 2019). In addition, the existence of halal tourism that prioritizes Islamic business ethics is a complementary tourism concept that prioritizes Islamic services, which can be seen from the availability of halal food, places of worship, and hotels that provide various needs for Muslim tourists (Mutmainah et al., 2022). The relationship between Islamic business ethics and halal tourism has become a necessity, in which there is sharia compliance, namely, compliance in implementing halal tourism according to sharia (sharia compliance).

To realize superior and quality halal tourism, professional ethics are needed (professional ethic) in its implementation, which means that halal industry business actors must be professional in running their business, especially in the implementation of the halal tourism business in Bandung regency. However, all professions are closely

related to ethics, which involve values, norms, and moral obligations. Professional Ethics seeks to specifically investigate the relationship between profession and ethics (Bertens, 2020). In terms of health, for example, a doctor practicing a professional code of ethics in providing health services is likely to avoid accidents because every health profession aims to provide the best health services to the community (Darwin & Hardisman, 2015). On the other hand, ethics are also related to the concepts possessed by individuals or groups to assess whether the actions they have taken are wrong, right, bad, or good (Octavia, 2020). In other cases, such as in the legal profession, the profession must be based on ethics. Professional ethics are included in legal education in undergraduate law programs in Indonesia (Wajdi & Lubis, 2021).

Furthermore, the economy and business are halal and *thayyiban* (halal and good), so there is the value of goodness (blessing) in the lifestyle of Muslims in the world. Which in turn *al-falah* (profits in the hereafter) will be achieved, so that Islamic business policy makers will be aligned with the Prophets, *shiddiqin* and martyrs (Ihwanudin et al., 2022). Islamic business ethics in terms of economic activities is one of the concepts of Islamic economics (Ramadan, 2019; Sakirah et al., 2022), in which Islamic economics with *mu'amalah* (economics) must be based on Islamic law (Ahyani, Putra, Slamet, et al. al., 2022). Furthermore, the Muslim community's economic welfare can be achieved by practicing Islamic business ethics (Putra et al., 2023). In addition, in carrying out Islamic economic business ethics, it can be used as a means to face future economic challenges (Ayu & Anwar, 2022), this is because Islamic economics has great opportunities in its development. For example, accountants are required to understand the code of ethics that binds them to promote a professional attitude in carrying out their duties as accountants. Where accountants are required to be able to apply good service with enthusiasm, expertise,

and orderly ethics to the community is a form of carrying out their duties as professionals who uphold professional ethics (Ariadi et al., 2022).

From an Islamic perspective, economic activities must be carried out with precision and a way of thinking based on moral values and Islamic economic values (Harahap et al., 2022). Moreover, through the ranks of the Industry and Trade Office, the Bandung Regency Government noted that as many as 15,000 MSME players are in their territory (Nashear & Anugrah, 2022). Badan Pusat Statistik Provinsi Jawa Barat (2023) shows that the Bandung Regency recorded a total of 41.220 MSME units in 2022. In addition, Bandung Regency Regional Regulation No. 3 of 2021 concerning the implementation of the creative economy explained that the creative economy is an economic concept that intensifies information and creativity by relying on ideas and knowledge from human resources as the main production factor and supported by the existence of creative industries.

Indonesian tourism is ranked first in The Global Muslim Travel Index (GMTI) in 2023. This achievement was conveyed by the Founder & CEO of Crescentrating & Halaltrip Fazal Bahardeen in front of the Indonesian delegation led directly by the Minister of Tourism and Creative Economy Sandiaga Uno (Hendriyani, 2023). With the achievement of this award, Sandiaga Uno, the Minister of Tourism and Creative Economy of the Republic of Indonesia, hopes that the award will be able to restore the tourism and creative economy (*pariwisata dan ekonomi kreatif* abbreviated *parekraf* in Bahasa Indonesia) sectors and create jobs. This optimism was also accompanied by his presentation regarding the total expenditure of Muslim tourists in the world in 2019, which amounted to US\$2.02 trillion for food, pharmaceutical cosmetics, fashion, travel, and recreation. The global Muslim market is expected to grow to US\$2.4 trillion by 2024. The largest expenditure on Muslim consumers is in the halal food and

beverage sector. There are several destinations (tourism) that need to be prioritized, such as the Provinces of West Java, Aceh, West Sumatra, Lombok, and South Kalimantan as leading destinations. Minister of Tourism and Creative Economy Sandiaga Salahuddin Uno also emphasized that the establishment of halal tourism does not mean Islamization but provides additional Muslim-friendly services. This means providing additional services related to 1) facilities, 2) tourists, 3) attractions, and 4) accessibility to meet Muslim tourists' experiences and needs ([Kamalina & Kahfi, 2022](#)).

Halal tourism has recently become a societal trend. The development of this concept is also encouraged by the Indonesian Ministry of Tourism and Creative Economy, which assesses that halal tourism promises business opportunities and is able to generate the economy in the future. According to the Minister of Tourism and Creative Economy Sandiaga Uno, halal tourism is an additional service that includes the following categories: 1) halal food, 2) places of worship, and 3) visitor-friendly restrooms. In line with this, Teras Lembang, one of the tourist destinations in Bandung Regency, also developed the concept of halal tourism in its services. Here, visitors are presented with several tourist spots, including 1) Horse Racing and Archery Arena, 2) Camping Ground, 3) Strawberry Gardens, 4) Orchid Gardens, 5) Pakcoy Gardens, 6) Sundanese Food Shops, and 7) mosques with a cool atmosphere in the mountains. This is also an effort of the Synergy Foundation as a waqf management institution to establish waqf for the benefit of the nation ([Rahmat, 2022](#)).

In addition, small and medium industries (SMEs) in Bandung Regency require several aspects, including increasing regional competitiveness and production quality, labeling certification, legality, and marketing, with the aim of facilitating and accelerating the legality and halal certification of small and medium industries (SMEs) to operate properly, which can boost quality and increase sales

turnover for small and medium industries (IKM) in Bandung Regency (Ridwan & Aminah, 2022). The impact of applying Islamic Business Ethics will create quality products, appropriate prices, good promotions, and good product distribution, making the company grow and gain consumer loyalty both in the area of origin and outside the city (Sampurno, 2018).

The emergence of awareness of running Islamic sharia in Muslim economic life means having to change the mindset from a capitalist economic system to a sharia economic system, which includes the business world. The business world cannot be separated from ethics. Many studies show a positive relationship between business ethics and the success of a company. Lehman Brothers' bankruptcy illustrates the impact of a company that does not use ethics in every business activity. In the end, dishonest business practices, only thinking about maximum profits and harming other parties, will destroy companies, even giant ones (Nawatmi, 2010). In addition, leadership, by prioritizing Islamic ethics, can influence the behavior of professional workers (Yulianti et al., 2021). The concept of halal tourism contains good morals and character, which is represented by Islamic values from Sharia tourism products and services, which not only aims to enjoy opportunities but must be based on five things: 1) religious protection efforts, 2) efforts to protect intelligence and reason, 3) efforts to protect lives, 4) efforts to protect wealth, and 5) protection for their offspring (Kautsar, 2022). A good organization and business must have ethics and social responsibility according to its function (Anggara & Faradisi, 2020).

Islamic economic ethics in economic development in Indonesia has emphasized the role of individuals (society) and institutions (government) in an active effort to prevent the spread of the corona virus disease (Covid-19) by 1) avoiding excessive purchases, 2) consuming halal and *thayyib* food, 3) increasing alms' activities, and 4)

enforcing fiscal and monetary policies (R. Hakim et al., 2020). In addition, the values of *Rahmatan lil-alam* in Islamic Economics (Islamic business ethics) must continue to be put forward, this is intended to make *falah* (happiness and justice equally) (Ahyani, Putra, Abdurohman, et al., 2022). Furthermore, the concept of justice in Islamic economics becomes a real solution in the economy in Indonesia where *syar'i* justice can be done by prioritizing Islamic business ethics (*rahmatan lil 'alamin*) (Putra et al., 2022). Moreover, applying Islamic principles clearly has the strongest correlation with explaining Islamic ethical behavior for Muslims (Laeheem, 2018). For foreign entrepreneurs who want to build relationships in a socio-cultural environment, religion and spirituality play an important role in the daily activities of the individual foreign entrepreneurs (Kurt et al., 2020). In Sharia economics, there are *rahmatani lil'alam* values (Islamic business ethics) whose function is to protect or embrace non-Muslim economists/entrepreneurs (Ahyani et al., 2021).

From the above background, where Islamic business must prioritize professional ethics in the implementation of halal tourism activities, especially halal tourism activities in Bandung Regency, the researchers tried to uncover and explore the principles of Islamic business ethics (professional ethics) in the implementation of the halal tourism business in Bandung Regency.

METHOD

This research is a type of library research, namely research whose object of study is to use library data in the form of books as the data source. This study analyzes existing literature in the form of the Qur'an, hadith, books, and relevant previous research results. The primary and secondary sources in this study are the Qur'an and Sunnah, where the laws taken directly from the Qur'an and Sunnah are no longer added and are referred to as sharia. The secondary legal

sources are *ijma*, *qiyas*, and other relevant legal sources, such as: 1) Fatwa of the National Sharia Council of the Indonesian Ulema Council, which is a guideline for carrying out the activities of the halal tourism cycle based on Islamic Sharia; MUI also acts as a Certification Agency in the field of Sharia Tourism Business, which is carried out by the Halal Product Guarantee Agency; and 2) Bandung Regency Regulation Number 6 of 2020 concerning Halal Tourism. Secondary sources were books, journals, and articles related to the ethics of the Islamic business profession in halal tourism.

The research subject is who or what can provide information and data to fulfill research topics on Islamic business principles (professional ethics) in the implementation of halal tourism business activities in Bandung Regency, West Java province, namely in the form of Islamic business ethics principles (ethics). It refers to the regulations that oversee halal tourism development activities in Bandung Regency, which refers to Bandung Regency regulation number 6 of 2020 concerning halal tourism. The objective of this study is related to Sharia compliance (Sharia compliance) carried out by tourism business actors who develop halal tourism in Bandung Regency by referring to the principles of professional Islamic business ethics with reference to Bandung Regency Regulation Number 6 of 2020 concerning Tourism Halal and the Fatwa of the National Sharia Council of the Indonesian Ulema Council, in which this fatwa is a guideline for carrying out halal tourism activities based on Islamic Sharia, namely fatwa number 108/DSN-MUI/X/2016 regarding guidelines for tourism implementation based on Sharia principles.

RESULTS AND DISCUSSION

Technical Standards for the Implementation of Halal Tourism

Global Code of Ethics for Tourism (GCET) Standards

Globally, tourists have the freedom to go anywhere without being limited (i.e., freedom of traveling). In 1999, the WTO General Assembly adopted the Global Code of Ethics for Tourism (GCET) as the basic framework for responsible and sustainable tourism. The GCET is a basic principle that is used as a reference for tourism development, which includes economic, social, cultural, and environmental components related to travel and tourism. Two years later, the GCET was recognized by the United Nations (UN) (Drajat & Sutono, 2019). The UN encourages the UNWTO to socialize it by forming a committee called the World Committee on Tourism Ethics (WCTE), which is responsible for interpreting, implementing, and evaluating the Global Tourism Code of Ethics (GCET).

GCET consists of 10 articles covering the economic, social, cultural, and environmental fields, namely: 1) the contribution of tourism to mutual understanding and respect between the community and tourists; 2) tourism as a means for individual and collective fulfillment; 3) tourism as a factor of sustainable development; 4) tourism as the cultural heritage of mankind that contributes to its improvement; 5) tourism as an activity that provides benefits for the host country and its people; 6) obligations of stakeholders in tourism development; 7) right to tourism; 8) freedom of tourist movement; 9) rights of workers and employers in the tourism industry; and 10) application of the principles of the Global Code of Ethics for Tourism (Riyadi & Boediman, 2018). In addition, the preamble states that the code is aimed at promoting responsible, sustainable, and universally accessible tourism within the framework of the right of all people to use their free time. for recreational activities or travel with respect to

community choice (Arsika, 2014). The importance of ethics in traveling has been determined by GCET, where GCET is the basic principle used as a reference for tourism development and includes economic, social, cultural, and environmental components related to travel and tourism (Kementerian Luar Negeri Republik Indonesia, 2022).

In addition, the First UNWTO Regional seminar on Tourism Ethics, held in Quito (Ecuador) in June 2006, analyzed the principles of the basis contained in the Global Code of Ethics for Tourism and promoted its practical application with the aim of: 1) developing and responsible tourism for best practices and actions in the field of protection of natural and cultural heritage, 2) corporate social responsibility, and 3) prevention of sexual exploitation in tourism and trade (UN Tourism, 2007). Meanwhile, Organización Mundial del Turismo (OMT) stated that there are 9 articles of tourism ethical principles, namely: 1) The contribution of tourism to understanding and mutual respect between nations and communities; 2) Tourism as an instrument of personal and collective fulfillment; 3) Tourism, environmental sustainability factor; 4) Tourism, factors of use and enrichment of cultural resources; 5) Tourism, activities that are beneficial to the community and the recipient country; 6) Responsibilities of tourism development agents; 7) Right to tourism; 8) Freedom of movement for tourists; 9) The rights of employees and professionals in the field of tourism (Organización Mundial del Turismo (OMT), 2020).

The Global Muslim Travel Index (GMTI) Standard

Global Muslim Travel Index (GMTI) based on its 2019 report, there are four main factors that are the basis for determining the halal tourism index in the world based on the global market, namely according to (Surur, 2020), namely: 1) ease of access to visa requirements, transportation air, sea and land; 2) Communication, where the communication aspect refers to the relationship between

external and internal parties in the sharia tourism system. This aspect consists of 3 benchmarks, namely: Socialization, ease of communication, digital footprint (documentation); 3) environment, where environmental conditions in tourist destinations are also a consideration in measuring Muslim-friendly tourism, such as safety, comfort of worship, hospitality, friendliness and tolerance for the beliefs held; 4) halal standard services and worship facilities such as the availability of hotels according to sharia standards and airports which are the main door for tourist arrivals.

Standard Indonesia Muslim Travel Index (IMTI)

In addition to global standards, the Indonesian government, through the Ministry of Tourism and Creative Economy, is also developing standardization, which refers to the Global Muslim Travel Index and the concept of the Indonesian Muslim Travel Index (IMTI), whose parameters are adapted to conditions and circumstances. Tourism climate in Indonesia. The measuring instruments used in the IMTI were adapted from the ACES GMTI model, with detailed criteria for various components. Parameters developed through the Indonesian Muslim Travel Index include: 1) ease of access, such as land, sea, and air transportation; 2) Ease of Communication, where the communication aspect consists of several criteria, including Guidance for Muslim visitors, understanding of stakeholders, market reach, professional Tour Guides (tour guides), and digital marketing; and 3) environmental friendliness, where environmental conditions can be measured using several criteria, namely: the arrival of domestic and foreign tourists with the availability of wireless fidelity (Wi-Fi) at the airport, both domestic and international tourists, which can make it easier for tourists to obtain the information they need. 4). Commitment to halal tourism: All components of the halal tourism system must have a commitment and sense of responsibility to develop halal tourism, especially stakeholders.

Standards According to the Ministry of Tourism of the Republic of Indonesia

In the regulation of the Minister of Tourism of the Republic of Indonesia number 1 of 2016 concerning the implementation of tourism business certification, Halal Tourism Business Certification as specified in Article 6 (1) in the event that it is necessary to implement Halal Tourism Business Certification to meet the provisions in accordance with the Halal Tourism Business Guidelines, then the implementation of Halal Tourism Business Certification is carried out by the National Sharia Council-Indonesian Ulema Council (DSN-MUI) (Rahmon & Tursina, 2020).

Substance of Halal Tourism Regulations in Indonesia

The principles of Halal Tourism according to the National Sharia Council of the Indonesian Ulema Council (DSN-MUI) can be seen as contained in the fatwa of the National Sharia Council of the Indonesian Ulema Council (DSN-MUI) No: 108/DSN-MUI/2016 concerning guidelines for tourism implementation based on sharia principles. Sharia tourism is tourism in accordance with the principles of Sharia. The General Principles of Sharia Tourism Implementation that tourism operations must follow: 1). Avoid polytheism, disobedience, mafsadatan, tabdzir/isyraf, and munkar; 2). Creating both material and spiritual benefits In the DSN-MUI fatwa regarding halal tourism, it is referred to as "sharia tourism" while in the contents of the regional regulation (PERDA) of West Nusa Tenggara province number 2 of 2016 concerning halal tourism, the term "halal tourism" is used. Meanwhile, Bandung Regency Regional Regulation (Perda) number 6 of 2020 concerning halal tourism uses the same term, namely "halal tourism." Meanwhile, in the regulation of the Governor of West Java Province number 1 of 2022 concerning economic development and sharia finance, the term halal tourism is referred to as "Muslim

Friendly Tourism" where this term is a set of additional amenities, attractions, and accessibility services aimed at meeting experiences, needs and wishes of Muslim tourists. Meanwhile, in the decision of the Minister of Tourism of the Republic of Indonesia (KM.40/UM.001/MP/2018) regarding the Indonesian halal tourism logo and Indonesian halal tourism logo, it is explained that the term halal tourism is referred to in Indonesian as "Indonesian halal tourism," while in English called "Halal Tourism Indonesia".

Other areas such as the province of West Sumatra (West Sumatra) related to halal tourism regulations refer to the regional regulation of the province of West Sumatra (West Sumatra Provincial Regulation) number 1 of 2020 concerning the implementation of halal tourism, where in this province the term "halal tourism" is used, where halal tourism is a set of additional amenity services, attractions and accessibility that are intended and provided to meet the experiences, needs and desires of Muslim tourists and other tourists in need. In addition, the implementation of halal tourism is carried out with the concept of Muslim-friendly destinations that support the availability of tourism products and services for Muslim tourists and other tourists in need.

To realize halal tourism, there are several things that tourist destinations need to have. For example, the provision of halal food, supporting facilities for worship: prayer rooms and ablution places, to other Muslim-friendly services. This is explained in the West Java Halal Tourism Guidebook, which states that there are several stages of implementing Halal Tourism, including Muslim Friendly Tourism (Need to Have), Tourism Conducive to Muslim Needs (Good to Have), and Tourism that Meets Islamic Rules (Nice to Have) ([Taufik et al., 2020](#)).

Analysis of the Implementation of the Principles of Islamic Business Ethics (Professional Ethics) in the Implementation of Halal Tourism in Bandung Regency

As stated in Article 3 of Bandung Regency Regional Regulation number 6 of 2020 concerning halal tourism, halal tourism is carried out with the following principles: a). set as required; and b). facilitate; c). according to ability (d). gradually; e). Priority scale; and f). Inclusive.

- a. The required governing principle, which is meant by the principle of "regulating what is needed," is regulating the provision of basic needs (food and facilities to perform worship) for Muslim tourists to make it easier to apply the halal lifestyle.
- b. The principle of ease, what is meant by the principle of "facilitating" is for providers of tourism goods and services to be able to provide facilities (facilities, attractions, and accessibility) in implementing Halal Tourism for Muslim tourists, including facilities for persons with disabilities.
- c. Principle according to ability, what is meant by the principle "according to ability" is this principle explains how providers of goods and services for halal tourism and Muslim tourists can carry out activities related to halal tourism according to their ability and level of understanding.
- d. Gradual principle, what is meant by the "phased" principle is that the implementation of Halal Tourism can be carried out in stages according to the readiness of the providers of tourism goods and services.
- e. Priority scale principle, what is meant by the principle of "priority scale" is the development of Halal Tourism which includes facilities, attractions, and accessibility referring to the priority scale, among others, prioritizing the basic needs of Muslims (eg food).

- f. The inclusive “inclusive” Principle, is that Halal Tourism must be beneficial not only for Muslims but also for all groups, including persons with disabilities.

With the concept of the Code of Ethics for Tourism (GCET) or the Global Tourism Code of Ethics as a reference for sustainable tourism development, especially for the world and Indonesia in Bandung Regency, professional principles in running a halal tourism business need to include economic and social components, culture, and the environment. This is because Indonesia is not an Islamic country but a country where the majority of the population is Muslim, so it is necessary to prioritize the values of *Rahmatan lil 'Alamin* in business (muamalah) (Ahyani et al., 2021), especially in terms of additional service activities in halal tourism in Bandung Regency. who are required to organize halal tourism activities by prioritizing the following principles: a). set as required, and b). facilitate; c). according to ability (d). gradually; e). Priority scale; and f). Inclusive.

Halal tourism, which is known today, has other names, such as Muslim Tour, Muslim Tour, or Halal Tour. Basically, halal tourism has four principles: 1) keeping guests from committing shirk to Allah Ta'ala, who can cancel their Islam; 2) facilitating and giving time for guests to establish congregational prayers 'zuhur asr while on the go. 3) Providing halal food according to Islamic law. 4) Keeping guests from committing immoral acts (www.wisatahalaldunia.co.id, 2019). In addition, halal tourism has become a part of the national tourism industry, positioning Indonesia as the center of world halal tourism in the future (Jaelani, 2017). In addition, tourism is organized according to the following principles: 1). Upholding religious norms and cultural values as the embodiment of the concept of life in a balanced relationship between humans and God Almighty, the relationship between humans and each other, and the relationship between humans and the environment; 2). Upholding human rights, cultural

diversity, and local wisdom; 3). Benefits for people's welfare, justice, equity, and proportionality; 4). Preservation of nature and environment 5). empowerment of local communities, and 6). Ensuring the integration between sectors, between regions, between the center and areas that are one unit within the framework of regional autonomy, and integration between stakeholders; 7). Complies with the world tourism code of ethics and international agreements in the field of tourism; and 8). Strengthening the integrity of the Republic of Indonesia (Tourism Law Number 10 Year 2009, Chapter III). In addition, as research by A. A. Hakim et al. (2017), that the concept of halal tourism has principles that are sourced from the Qur'an and As-Sunnah. At the beginning of its development in 2013, the Ministry of Tourism, together with DSN-MUI, set criteria for halal tourism, which includes nine principles: the benefit of the community; enlightenment, refreshment, and serenity; avoiding polytheism, superstition, and immorality; maintaining behavior, ethics, and noble human values; maintaining trust, safety, and comfort; universal and inclusive; preserving the environment; and respect for socio-cultural values and local wisdom.

In carrying out the development of halal tourism in Indonesia, it is no less important to promote Islamic business ethics, where services are excellent for Muslim tourists. This is in line with studies that formulated Islamic service ethics as follows: a) ethics to always convey the truth, b) ethics to be trusted, c) ethics to do something sincerely, d) Brotherhood ethics, e) Mastery of science, and f) Ethics of Justice (Hanafi & Salam, 1988; Shah et al., 2021). Meanwhile, Djakfar (2017) explains that Islamic business ethics are ethical norms based on the Qur'an and Hadith that must be used as a reference by anyone in their business activities. Islamic business ethics are morals in running a business in accordance with Islamic values, so that in carrying out its business, there is no need to worry because it is believed to be

something good and right (Hasan, 2009). Ethical, moral, moral, or moral values encourage humans to become whole persons. These include honesty, truth, justice, freedom, happiness and love. If this ethical value is implemented, it will perfect human nature as a whole.

Everyone may have a set of knowledge about values, but the knowledge that directs and controls the behavior of a Muslim is only two, namely the Al-Quran and Hadith, as the source of all values and guidelines in every aspect of life, including business. Viewed from the perspective of ethical teachings (morals) in Islam, in principle, humans are required to do good to themselves, in addition to fellow humans, their natural environment, and God as his creator. Therefore, to be able to do good in all of these, humans, besides being given free will, should pay attention to the oneness of God (*tauhid*), the principle of balance (*tawazun*=balance), and justice (*qist*). In addition to the responsibility (responsibility) that will be faced with God. These five concepts are called the basic axioms of Islamic business ethics, which consist of general principles compiled into a single unit consisting of the concepts of 1) oneness (*tawhid*), 2) balance (equilibrium), 3) free will, 4) responsibility (responsibility), and 5) virtue (*ihsan*) (Beekun, 1997).

In Bandung Regency with halal tourism regulations, it proves that the existence of halal tourism in Indonesia deserves to be developed: in the Bandung regency, regional regulation (perda) number 6 of 2020 concerning halal tourism as follows: a) Ethics to always convey the truth; b) Ethics to be trusted; c) Ethics to do something sincerely; d) Brotherhood ethics; e) Mastery of science; f) Ethics of Justice needs to be synchronized with Sharia compliance, which refers to the DSN MUI fatwa, namely fatwa No.108/DSN-MUI/2016 concerning guidelines for tourism implementation based on Sharia principles, where in this fatwa it is explained that Sharia tourism is tourism that is in accordance with Sharia principles. sharia

principles. The General Principles of Sharia Tourism Implementation that tourism operations must follow: 1). Avoid polytheism, disobedience, mafsadatan, tabdzir/isyraf, and munkar; 2). Creating both material and spiritual benefits As a result, when this regional regulation is in accordance with sharia, the next step is to lead to sharia compliance (sharia compliance) which in terms of halal tourism must be realized with Islamic business ethics values (Professional Ethics) in business, especially in carrying out all business movement activities. Halal tourism, especially in Bandung Regency, West Java Province, Indonesia.

CONCLUSION

From the above discussion, where the application of the principles of professional ethics in carrying out halal tourism activities in Bandung Regency is very much needed, where in halal tourism activities if carried out according to Sharia, professionals in running a halal tourism business include Sharia compliance, meaning that all activities that exist in halal tourism if run according to Sharia, compliance will appear. Consequently, it can be concluded that the principles of Islamic business ethics in the context of halal tourism in the Bandung Regency are to put forward the principles of Islamic service ethics with the aim of providing comfort for Muslim and non-Muslim tourists. Islamic service ethics are expected to realize professional ethics in business, especially in carrying out halal tourism activities, especially for the perpetrators of Micro, Small and Medium Enterprises (MSMEs) in the Bandung Regency. Islamic business ethics are contained in Bandung Regency Regional Regulation (Perda) number 6 of 2020 regarding halal tourism as follows: a). set as required; and b). facilitate; c). according to ability (d). gradually; e). Priority scale; and f). Inclusive. Meanwhile, Islamic business ethics (Islamic services) initiated by Hamid Salam and Abdalla Hanafi

include a) ethics to always convey the truth, b) ethics to be trusted, c) ethics to do something sincerely, d) Brotherhood ethics, e) Mastery of science, and f) Ethics of Justice. In addition, the concept of the Code of Ethics for Tourism (GCET) or the Global Tourism Code of Ethics as a reference for sustainable tourism development in Bandung Regency includes economic, social, cultural, and environmental components. This is because Indonesia is not an Islamic country but a country where the majority of the population is Muslim, so it is necessary to prioritize the values of *Rahmatan lil 'Alamin* in business (*muamalah*), especially in terms of additional service activities in halal tourism in Bandung Regency. In addition, indicators of Sharia compliance in halal tourism in Bandung Regency refer to two regulations: regional regulation (Perda) Bandung Regency number 6 of 2020 concerning halal tourism, and DSN-MUI fatwa No. 108/DSN-MUI/2016 concerning guidelines for tourism implementation. based on Sharia principles.

Author Contributions

Conceptualization: H.H.A. & M.S.; Data curation: H.H.A. & M.S.; Formal analysis: H.H.A. & M.S.; Funding acquisition: H.H.A. & M.S.; Investigation: H.H.A. & M.S.; Methodology: H.H.A. & M.S.; Project administration: H.H.A. & M.S.; Resources: H.H.A. & M.S.; Software: H.H.A. & M.S.; Supervision: H.H.A. & M.S.; Validation: H.H.A. & M.S.; Visualization: H.H.A. & M.S.; Writing – original draft: H.H.A. & M.S.; Writing – review & editing: H.H.A. & M.S. All authors have read and agreed to the published version of the manuscript.

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Informed consent was not required for this study.

Data Availability Statement

The data presented in this study are available upon request from the corresponding author.

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Conflicts of Interest

The authors declare that they have no conflicts of interest.

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