The Development of Biru Kersik Coast Tourism in Marangkayu, Sub-District of Kutai Kartanegara (A Review of Sharia National Council-Indonesian Ulema Council Fatwa Number 108/DSN-MUI/X/2016 about Tourist Guidelines Based on Sharia Principles)

*Darmawati[1], Birusman Nuryadin[2]

[1,2] Universitas Islam Negeri Sultan Aji Muhammad Idris Samarinda
Corresponding Author. E-mail: darmawati2570@gmail.com

ARTICLE INFO	ABSTRACT

Purpose: The aim of this study is to knowing the concept of *sharia* tourism services and facilities at Biru Kersik Coast in Marangkayu through reviewing the DSN-MUI Fatwa number 108/DSN-MUI/X/2016, and how its development accompanied by supporting and inhibiting factors.

Design/Method/Approach: This study uses a descriptive analytical approach, to reveal a problem and the situation as it is at Biru Kersik Coast. It intensively implemented a qualitative approach to obtain information. The data collection techniques used in this study were interviews, observation, and documentation. The selected informants who are directly related to the Biru Kersik Coast Tourist.

Findings: The concept of Biru Kersik Coast tourism services and facilities in Marangkayu are worthy as a tourist destination because of the accessibility and facilities provided. A *sharia* review of the Biru Kersik Coast tourist attraction in Marangkayu shows that the Coast has not yet fully adopted tourism services and facilities according to *sharia* principles because there are several aspects that have not been fulfilled such as not being separated between male and female visitors. Meanwhile, aspects that are in accordance with *sharia* principles are the presence of facilities and infrastructure for worship, bathrooms and places for ablution, *halal* food and drinks, and does not provide access to pornography and immoral acts as well as entertainment that leads to polytheism and immorality.

Originality/Values: The main contribution in this study is to determine the suitability between the tourist destinations of Samarinda Biru Kersik Coast with the DSN-MUI, so as to create a tourism environment that is in accordance with *sharia*. Therefore, the atmosphere in tourism will provide a safe environment, without fear of things that are forbidden by the *sharia*.

INTRODUCTION

Indonesia is a country consisting of several islands, which have abundant resources. Currently, the Government of the Republic of Indonesia (RI) is developing the tourism sector. Because it is estimated that this sector will become one of the important activities in the twenty-first century and generate a lot of foreign exchange.[1] The potential of the tourism sector has become a leading trend in recent years, especially the development of *halal* tourism. In addition to the support from the majority of the Indonesian population, who are Muslim, there is a great opportunity in the development of *halal* tourism because it is considered very well for the Muslim population in maintaining ethics/norms in accordance with *sharia*.

According to Master Card and Crescent Rating, in the book of Global Muslim Travel Index (GMTI) 2018,[2] divide *halal* tourism into 3 groups, namely: (1) family-friendly destinations (which include public safety and a large number of Muslim tourists), (2) sharia-based facilities and services (which include *halal* food and beverages, access to worship, facilities in airports, and accommodation options), and (3) awareness of *halal* marketing (which includes ease of communication, reach and awareness of Muslim travelers' needs, air transport connectivity, and visa requirements).

Currently, Indonesia has ranked third in terms of *halal* tourism destinations from Organization of Islamic Cooperation (OIC) countries in 2017.[3]This position is up one rank from 2016. The ranking is based on the results of research conducted by the Mastercards-Crescent Rating Global Muslim Travel Index (GMTI) 2017. An index that covers 57 countries, with an assessment method based on four choices of strategic criteria, namely access, communication, environment, and service. The assessment criteria also included Muslim arrivals, air connectivity, visa restrictions, suitability as a family destination, ease of communication, level of services and facilities provided, accommodation options, and marketing initiatives.

Guided by the principles of *sharia*, it is an obligation for the life of every Muslim in achieving the *maslahah* of life. This is in accordance with the statement in the Qur'an Surah Al-Jatsiyah verse 18, including the following:

---

[1]Fitratun Ramadhany dan Ahmad Ajib Ridlwan, "Kesejahteraan Masyarakat," *Journal of Chemical Information and Modeling*, 53.9 (2013), 1689–99.

[2]"Global Muslim Travel Index 2018 - Mastercard-Crescentrating GMTI 2018 - Halal Media Japan" <https://www.readkong.com/page/global-muslim-travel-index-2018-mastercard-crescentrating-5474717> [diakses 24 November 2021].

[3]"Indonesia Peringkat Pertama Global Muslim Travel Index 2019 - Chanelmuslim.com" <https://chanelmuslim.com/nasional/indonesia-peringkat-pertama-global-muslim-travel-index-2019> [diakses 22 November 2021].

$$\text{ثُمَّ جَعَلْنَاكَ عَلَىٰ شَرِيعَةٍ مِنَ الْأَمْرِ فَاتَّبِعْهَا وَلَا تَتَّبِعْ أَهْوَاءَ الَّذِينَ لَا يَعْلَمُونَ (١٨)}$$

It means:

"Then we made you on a shari'a (rules) of (religion) affairs, so follow that shari'a and do not follow the lusts of those who do not know."(Surah al-Jatsiyah: 18)[4]

Sharia principles are currently being implemented in many areas of life, one of which is tourism, with the establishment of an organization that regulates and issues *fatwas* on the concept of *sharia* known as the National *Sharia* Council-Indonesian Ulema Council (DSN-MUI).

Along with the times, these *fatwas* are also growing. DSN-MUI issued a fatwa that became a guideline for *sharia* business actors in the tourism sector, namely fatwa No. 108/DSN/MUI/2016 concerning Guidelines for Tourism Implementation Based on Sharia Principles.[5] The fatwa explains that the implementation of tourism may be carried out on condition that it follows the provisions contained in the fatwa. The provisions in question consist of provisions regarding parties and contracts, *sharia* hotels, tourists, tourist destinations, spas, saunas, massages, *sharia* travel agencies, and *sharia* tour guides. The implementation of tourism based on *sharia* principles is a service or entertainment activity or facility that is used daily with the aim of obtaining profits which is carried out in accordance with *sharia* principles.

Because the majority of the Indonesian population is Muslim, to advance the tourism sector in Indonesia, it can be done through an approach within the framework of Islamic *sharia*. According to Riyanto Sofyan,[6] that *sharia* tourism or commonly referred to as *halal* tourism, does not only include religious tourism such as places of worship, tombs of saints, as well as historical relics, but includes other broader matters involving many industries in it which are run based on *sharia* principles. This has indicated that the Islamic economic system has developed quite widely from what initially only covered the trade of *halal* products, then expanded to the lifestyle of the people.

According to the Central Statistics Agency (BPS) of East Kalimantan Province,[7] tourism in East Kalimantan has pretty good prospects and has the potential to be developed more optimally, and can be used as a leading sector in increasing local revenue (PAD) and gross regional domestic product (GRDP) in

---

[4]Departemen Agama RI, *Al-Qur'an Terjemahan* (Jakarta: CV. Kathoda, 2005).

[5]Dewan Syariah Nasional - Majelis Ulama Indonesia, "Pedoman Penyelenggaraan Pariwisata Berdasarkan Prinsip Syariah," *Majelis Ulama Indonesia*, 53.9 (2016) <https://dsnmui.or.id/pedoman-penyelenggaraan-pariwisata-berdasarkan-prinsip-syariah/>.

[6]Riyanto Sofyan, *Prospek Bisnis Pariwisata Syariah* (Jakarta: Republika, 2017).

[7]Badan Pusat Statistik Kabupaten Kutai Kartanegara, *Kabupaten Kutai Kartanegara Dalam Angka: Kutai Kartanegara Regency in Figures*, ed. oleh BPS Kabupaten Kutai Kartanegara (Samarinda: BPS Kabupaten Kutai Kartanegara, 2018) <https://doi.org/1102001.6403>.

the region.[8] There are several tourist objects that are diverse, both natural (as many as 259 objects), artificial (as many as 147 objects), and cultural. In addition, there are other tours such as culinary tourism, rivers, nautical, religion, shopping, sports, white water rafting, mangrove forests, grand forests, and hunting parks. With this number, East Kalimantan has a promising tourism potential in the future.

In terms of accommodation, there is an increase in the number of hotels in East Kalimantan, namely the room occupancy rate (TPK) for star hotels in East Kalimantan Province in August 2021 reaching 41.98 percent, this figure has increased by 2.94 points compared to the TPK in July 2021. The average length of stay of guests in five-star hotels in August 2021 reaches 1.73 days. The average length of stay for foreign guests is 2.33 days, while the average length of stay for domestic guests is 1.72 days. Cumulatively, the number of foreign tourists visiting East Kalimantan in the period of January 2021 - August 2021 reached 198 visits.[9]

With the high increase in tourists in East Kalimantan, researchers have to conduct research related to one of these tourist objects, one of which is in Kutai Kartanegara Regency. According to BPS of Kutai Kartanegara,[10] there are several tourist attractions, namely: Bukit Bengkirai Samboja, Borneo Orang Utan Survival (BOS), Sungai Hitam Samboja, Museum Mulawarman, Ladaya (Ladang Budaya), Lamin Etam Ambors, Pulau Parai Kumala, Waduk Panji Sukarame, Pantai Tanah Merah Samboja, Pantai Pangempang Muara Badak, Planetarium, Museum Kayu Tuah Himba Tenggarong, Situs Makam Raja Kutai, Desa Wisata Kersik, and so on. There are quite a number of tourist objects in the district and they are still being developed to this day.[11]

One of the attractions in Kutai Kartanegara Regency is Biru Kersik Coast, which is located in Kersik Village and is about 10 km from the capital of Marangkayu District. The potential of this tourism object is very good to be developed. The Coast offers a beautiful natural view of the Coast with white sand. The area is also an attractive area for Coast recreation and water sports. When the water recedes, the vast expanse of sand and the long bridge attract the

---

[8]M. Pulungan, "Optimalisasi Pengembangan Potensi Ekowisata Sebagai Objek Wisata Andalan di Kabupaten Kutai Kartanegara Provinsi Kaltim," *Jurnal Bina Praja*, 05.03 (2013), 205–14 <https://doi.org/10.21787/jbp.05.2013.205-214>.

[9]Badan Pusat Statistik Provinsi Kalimantan Timur. (2021). "Agustus 2021, TPK Hotel Berbintang mencapai 41,98 Persen." *Citation Internet Sources*URL https://kaltim.bps.go.id/pressrelease/2021/10/01/820/agustus-2021--tpk-hotel-berbintang-mencapai-41-98-persen-.html, diakses 16 April 2022.

[10]Badan Pusat Statistik Kabupaten Kutai Kartanegara.

[11]Pemerintah Kabupaten Kutai Kartanegara, *Peraturan Bupati Kutai Kartanegara Nomor 41 Tahun 2020 tentang Rencana Kerja Pemerintah Daerah (RKPD) Kabupaten Kutai Kartanegara Tahun 2021*, *Kutai Kartanegara*, 2020, III, 103–11.

most visitors to take a walk or take selfless. At high tide, visitors don't have to go far to play in the water, just close in a radius of 3-5 meters from the highest side of the tide.

To get to Biru Kersik Coast through 2 routes, the first route can be through Tenggarong for about 123 Km, and the second route can be through the city of Samarinda for about 98 Km. There is no public transportation in Marangkayu to go directly to Biru Kersik Coast, usually tourists who come use private vehicles or rental cars which costs can reach IDR 400,000/ day. Recently, a herd of dolphins that can be enjoyed in the coastal waters of Kersik and turtles caught in nets and rescued back into the sea. The Tourism Awareness group is also active in identifying snorkeling and diving tourist spots that can be developed in these coastal seas.

This research was conducted on the basis of 2 stages. First, through the results of temporary observations of the object of research, and secondly, on the basis of several previous studies. First, judging from the results of temporary observations, the authors found regulations regarding the Biru Kersik Coast. The regulation is in the form of Kersik Village Regulation Number 5 of 2018 concerning Village Tourism Management and Village Asset Leasing, the regulation regulates the objectives of Village Tourism Management, Village Asset Rental Objectives, Village Tourism Management, Village Asset Leasing, and Regulations for visitors. The local government, in this case the Kutai Kartanegara Culture and Tourism Office, plays an important role in developing a tourist attraction, given that tourism objects in Kutai Kartanegara Regency have enormous potential in growing the economy and regional income. One of the regional tourist destinations, in this case Kersik Biru Coast, needs to be developed considering its good potential in increasing regional income. In addition, considering that East Kalimantan residents are mostly Muslim, the Regional Government is also expected to support the development of *sharia* tourism in the Biru Kersik Coast tourist destination.

While the other is a review of previous studies related to this research which the researchers found was a study conducted by Dini Trissiani entitled "Implementation of the Fatwa DSN MUI No 108/DSN-MUI/X/2016 concerning Guidelines for the Implementation of Tourism Based on Sharia Principles at Latansa Hotel inBengkulu City."The results of the study found that Latansa Hotel has not fully implemented the Fatwa of DSN MUI No. 108 of 2016 provisions that have not been implemented, namely: Latansa Hotel does not have a *halal* certificate from MUI, Latansa Hotel still uses Conventional Banks in carrying out services.The main points of the Fatwa provisions that have been implemented by Latansa Hotel are: Prohibition of Check-in for non-Muslims by implementing a screening process for hotel guests, providing adequate facilities, equipment, and facilities in the implementation of worship,

not providing entertainment facilities that lead to disobedience.[12]And research conducted by Rifati Hanifa entitled "Organization of Halal Tourism Judging from DSN-MUI Fatwa No.108/DSN-MUI/X/2016 concerning Guidelines for the Implementation of Tourism Based on Sharia Principles (Study at PT. Cheria Tour Travel)," resulted in research findings that the implementation of *halal* tourism based on *sharia* principles in Cheria Tour Travel has the potential to become a Sharia Travel Bureau because the concept of *halal* tourism owned by Cheria Tour Travel can provide many choices for tourists and the innovations that are carried out are really directing to the developments in the digital era. Although in this discussion Cheria Tour Travel has not fully implemented the provisions and principles of *sharia* contained in the fatwa of the national *sharia* board.[13]And the last research, from Elsa Assari entitled "Development of Red Island Tourism as Halal Tourism Review of DSN-MUI Fatwa Number 108/DSN-MUI/X/2016 concerning Guidelines for Tourism Implementation Based on Sharia Principles: Studies in Pancer Hamlet, Sumber Agung Village, Pesanggaran District, Banyuwangi Regency". The research shows that the Banyuwangi Regency Government develops *halal* tourism products at every tourist spot in Banyuwangi, especially Red Island tourism. Until now, the development of Red Island Tourism has fulfilled several aspects, but there are also some aspects that have not been fulfilled because there are still a small number of local people as well as visitors who commit acts that are not in accordance with *sharia* principles.[14]

Therefore, by looking at some of the reviews above, the researcher made a study entitled "Development of Biru Kersik Coast Tourism in Marangkayu District, Kutai Kartanegara Regency (Review of DSN-MUI Fatwa No. 108/DSN-MUI/X/2016 concerning Guidelines for Tourism Implementation Based on Sharia Principles)."

The Definition of Tourism

Etymologically, tourism comes from two syllables, namely pari and tourism. Pari means many, many times, round and round, while tourism means

---

[12]Dini Trissiani, "Implementasi Fatwa DSN-MUI No. 108/DSN-MUI/X/2016 Tentang Pedoman Penyelenggaraan Pariwisata Berdasarkan Prinsip Syariah pada Hotel Latansa Kota Bengkulu,"*Skripsi*, Fakultas Syariah, Program Studi Hukum Ekonomi Syariah (Bengkulu: IAIN Bengkulu, 2020).

[13]RifatiHanifa. "Penyelenggaraan Wisata Halal Ditinjau dari Fatwa DSN-MUI No. 108/DSN-MUI/X/2016 Tentang Pedoman Penyelenggaraan Wisata Berdasarkan Prinsip Syariah (Studi Pada PT. Cheria Tour Travel)." *Skripsi* (Jakarta: UIN Syarif Hidayatullah, Fakultas Syariah dan Hukum, Program Studi Ekonomi Syariah, 2020).

[14] Elsa Assari. "Pengembangan Wisata Pulau Merah sebagai Wisata Halal Tinjauan Fatwa DSN-MUI Nomor 108/DSN-MUI/X/2016 tentang Pedoman Penyelenggaraan Pariwisata Berdasarkan Prinsip Syariah (Studi di Dusun Pancer Desa Sumberagung Kecamatan Pesanggaran Kabupaten Banyuwangi)." *Thesis* (Malang: UIN Maulana Malik Ibrahim, 2017).

trip or traveling. So, when combined, what is called tourism means a trip that is carried out repeatedly or around.[15] Meanwhile, in terms of terminology, there are several definitions of tourism including: (1) According to Law No.9 of 1990 concerning tourism, tourism is everything related to tourism, including the exploitation of tourism objects and attractions and related businesses in this field; while (2) According to Law No.10 of 2009 various kinds of tourism activities and supported by various facilities and services provided by the community, businessmen, and local governments.[16]

The concept of tourism according to several experts, are as follows: (1) According to Burkart and Medlik, tourists have 4 characteristics, including: (a) People who travel and live in various destinations;(b) People whose tourism destinations are different from their usual places of residence and work;(c) People who intend to return home in a few days/months;(d) People who travel not to find a place to stay to stay at their destination/work to earn a living;[17](2) According to Robinson, tourism develops because of the human movement in search of something that is not yet known, explore new areas, seek a change of atmosphere, or to get a new trip;[18](3) According to Cohen, a tourist is a traveler who travels of his own volition and for a temporary period in the hope of getting pleasure from the new things and changes experienced during a relatively long and non-repetitive trip.[19]

Thus, it can be said that a tourist is a journey undertaken by one or more persons with the aim of getting pleasure and fulfilling the desire to know something. It can also be due to interests related to sports activities for health, conventions, religious and other activities.

Tourism Object

A tourism object or also called a tourism destination is basically a geographical area that is in one or more administrative areas in which there are tourist attractions, public facilities, accessibility and communities that are interrelated and complement tourism destinations.[20] Various aspects contained in tourism such as the existence of the area or location, tourist attraction, facilities provided. Accessibility and the community itself affect the survival of tourism destinations and the economic life of the surrounding community.

---

[15]Nyoman Pandit, *Ilmu Pariwisata* (Jakarta: PT. Pradnya Paramida, 2002).

[16]Undang-Undang No.10 Tahun 2009 Tentang Kepariwisataan, *Undang-Undang No.10 Tahun 2009 Tentang Kepariwisataan*, 2009.

[17]Oka A Yoetti, *Ekonomi Pariwisata: Introduksi, Informasi, dan Implementasi* (Jakarta: Kompas, 2008).

[18]Ketut Surya Diarta Pitana, *Sosiologi Pariwisata* (Yogyakarta: Andi Offset, 2005).

[19]Eric Cohen, *Pariwisata dan Perhotelan* (Bandung: Alfabeta, 2007).

[20]Muljadi, *Kepariwisataan dan Perjalanan* (Jakarta: PT. Raja Grafindo Persada, 2009).

The location of tourism objects or strategic tourism areas is an area that has the main function of tourism or has the potential for tourism development that has an important influence in one or more aspects, such as economic, social growth, empowerment of natural resources, environmental carrying capacity, and defense and security. Meanwhile, tourist attraction according to Law No. 10 of 2009 is anything that has uniqueness, beauty, and value in the form of a diversity of natural, cultural and man-made wealth that is the target or purpose of tourist visits. Tourists visit a place because they are attracted by something or something that causes tourists to come to a place called an attraction or tourist attraction. A tourist attraction in principle must meet the following three requirements: [21](1) Something to see; (2) Something to do; (3) Something to buy.

To develop a tourist attraction, tourism resources are needed that are neutral until there is human intervention from outside to change them in order to meet these human needs and satisfactions. In the context of tourism, resources are defined as everything that has the potential to be developed to support tourism either directly or indirectly. According to the Ministry of Tourism, the argument about tourism resources can be expanded to include various factors not included in the traditional conceptualization that are not always associated with natural resources. One of the characteristics of tourism resources is that they can be damaged and destroyed by uncontrolled use and misunderstanding.[22]

The existence of a tourism attraction cannot be separated from a tourism object. Tourism attraction is an integral part of the tourism object. In some cases, the existence of a tourism attraction is the reason for the existence of a tourism object. Therefore, tourism attractions need good development and management so that tourism attractions can be maximized and profitable for both the government and the community because tourism attraction is one of the elements related to tourist travel and tourism products found in tourist destinations and become a tourist attraction and motivation of tourists to visit the area.

Tourism facilities and accessibility include tourism infrastructure and facilities. Tourism infrastructure is all the main or basic facilities that allow tourism to live and develop in order to provide services to tourists.

Tourism Development

Tourism development aims to provide benefits for both tourists and local residents. The basis of tourism development is the potential of cultural, artistic, and natural diversity resources (natural charm). The development of these resources is managed through an approach to increase the added value of

---

[21]Salah Wahab, *Manajemen Kepariwisataan* (Jakarta: PT. Pradnya Paramida, 2003).
[22]Gregory Mankiw, "Pengantar Ekonomi," in *Jilid 2* (Jakarta: Erlangga, 2001), hal. 130.

resources in an integrated manner between product development and tourism marketing development through an approach to empowering local communities in the context of developing tourism.

According to Wahab, there are 2 things that can be offered to tourists to visit a tourist destination, both of which can be natural or man-made, namely: (1) Natural Resources; (2) Man-made works offered which stand in history, culture and religion; (3) Facilities; (4) Means of achievement and supporting means of transportation; and (5) People's lifestyle.[23]

Supporting and Inhibiting Factors of Tourism Development
Supporting Factors of Tourism Development

According to Joyo Suharto, there are three kinds of capital attractions that attract tourist arrivals, namely: (1) Capital from natural potential, namely the physical nature, fauna and flora, although as a tourist attraction, the three always play a role together, even usually together with others cultural and human capital, but of course there is one capital that has a prominent role. Nature is attractive to tourists because many tourists are attracted by activities that can be done in the open nature, to find tranquility in the midst of nature, where the climate is comfortable, the atmosphere is peaceful, the scenery is good and it is wide open; (2) Capital from cultural potential, culture which includes art or palace life, customs, and all habits that live in the midst of a society. Cultural capital is important to attract sightseeing tours so that they can enjoy culture in other places; (3) Capital from human potential, humans themselves can become tourist attractions and attract tourists who will make people gasp and be amazed by their own culture.[24]

Inhibiting Factors of Tourism Development

According to Yoeti, several inhibiting factors for tourism development that need attention include: (1) Potential that has not been fully developed. The potential for agro-tourism is large and spread across the territory of Indonesia until now has not been fully developed. This is due to the limited reach and capability of agro-tourism management. In addition, data regarding the potential of agro-tourism objects are not yet owned and there is no inventory of existing agro-tourism objects. Other problems faced in the development of agro-tourism are the unprepared transportation network to the location, and inadequate facilities at the destination; (2) Promotion and marketing of agro-tourism is still limited. Until now, efforts to introduce Indonesia's agro-tourism potential to domestic and foreign tourists are still limited, due to the availability of large

---

[23]Wahab.

[24]Sunardi Joyosuharto, *Dasar-Dasar Manajemen Kepariwisataan Alam* (Yogyakarta: Liberty, 2001).

enough funds for tourism promotion and information. Efforts that need to be made to overcome this problem are to take advantage of possible promotional channels. The promotional channels can be in the form of collaboration with international tourism travel agencies, government tourism institutions, the use of audio-visual media, print media, and others; (3) Lack of awareness of visitors to the environment. Some visitors already have the awareness to be good visitors. However, there are also visitors whose awareness of the environment is still lacking. A number of funds that have been issued by visitors as import duties are sometimes used as the basis that visitor have the right to do whatever they like. This condition is a separate problem for agro-tourism managers that needs to be anticipated; (4) Undeveloped coordination. Most of the existing agro-tourism is managed by government agencies with limited funds and personnel. Whereas the development of agro-tourism involves various related institutions, both private and government. For this reason, coordination of all interested parties is required. The lack of coordination between agencies responsible for managing often results in the development of agro-tourism not being in accordance with the concept that it should be. This can make it difficult to monitor and supervise further agro-tourism development; (5) Limited managerial ability in the field of agro-tourism. The management of agro-tourism in Indonesia still looks very unprofessional. This may be due to the lack of quantity and quality of the existing workforce so that they do not master the problem; (6) There are no complete regulations. The regulations and procedures for agro-tourism exploitation have not yet been fully worked out. Regulations for the manufacture of agro-tourism have not been stated technically. Considering that this object has a great opportunity to be developed more broadly, it is necessary to make a guideline as a reference that is used by all interested parties in developing tourism.[25]

Tourism in Sharia Principles

Tourism in Islam is a way to contemplate the beauty of Allah's creation, enjoy the beauty of nature as a driver of the human soul to strengthen faith in the oneness of Allah and motivate to fulfill life's obligations. In the Islamic concept of human travel with certain purposes and needs on the surface of the earth (tourism), must be accompanied by the necessity to pay attention and take lessons from the observations on the way.[26]

---

[25]Oka A Yoetti, *Industri Pariwisata dan Peluang Kesempatan Kerja* (Jakarta: Pertja, 1999).

[26]Aisyah Oktarini, "Pengaruh Tingkat Hunian Hotel dan Jumlah Obyek Wisata... - Google Cendekia," *Skripsi*, 2012 <https://scholar.google.com/scholar?lookup=0&q=Pengaruh+Tingkat+Hunian+Hotel+dan+Jumlah+Obyek+Wisata+Terhadap+Pertumbuhan+Ekonomi+Lampung+Dalam+Perspektif+Ekonomi+Islam&hl=id&as_sdt=0,5#d=gs_cit&u=%2Fscholar%3Fq%3Dinfo%3AXgNJ0VP

Tourism in the Islamic tradition began with the emergence of Islam as a universal religion, when the concept of *ziyarah* was known, which literally means to visit. Furthermore, the concept of *dhi'yah* was born, namely visiting etiquette which regulates ethics and manners as well as the law of social relations between guests (*dhaif*) and hosts (*mudhif*). The concept of *ziyarah* has developed and given birth to various forms. *Ziyarah* which is defined as tourism or tour in Islam, is also familiar with various terminology such as, *assafar, arrihlah, intisyar* and other terms that have the same root as it. The term *safar* is found, among others, in Q.S. Al-Baqarah verse 184.

In tourism[27], Islam underlines the intention or purpose as a differentiator whether or not tourism is allowed. Intentions or goals that are *amar ma'ruf nahi munkar* in a tourism trip make the waivers granted by Allah SWT to the traveler. The purpose of Islamic economics is the goal of developing, producing, and increasing state income; *sharia* is related to the freedom of wealth circulation, justice in the circulation of assets. And the main goal is happiness in this world and the hereafter. From the above objectives, the development of tourism in Islam must be in line and in accordance with Islamic law which can make all groups of people, no matter rich or poor, prosper not only in this world but also in the hereafter.[28]

According to Sofyan[29], *Shari'ah* tourism is a different concept in terms of designation, but one meaning is *halal* tourism. Halal tourism can be confronted with permitted, circumcised or unlawful tourism. The presence of the term *halal* tourism is an answer to the skewed and unproductive view of the world of tourism. In fact, tourism is part of the needs of human life. The image of tourism is tarnished not because of its substance, but because of the behavior of the manager or tourists who do not *halal*.

Sharia tourism is an activity that is supported by various facilities and services provided by the community, entrepreneurs, government, and local governments that comply with sharia provisions.[30] Sharia tourism is based on the lifestyle of Muslim tourists during holidays. In addition, *sharia* tourism is

KjCwJ%3Ascholar.google.com%2F%26output%3Dcite%26scirp%3D0%26hl%3Did> [diakses 23 November 2021].

[27] Hendrianto, H., and Lutfi Elfalahy. "Ayat-Ayat Hukum Dalam Alquran Mengatur Hubungan Sesama Manusia." *Al-Istinbath : Jurnal Hukum Islam* 6, no. 1 (May 31, 2021): 165. https://doi.org/10.29240/jhi.v6i1.2719.

[28]'Tujuan   Ekonomi   Islam | Dialektika' <https://marx83.wordpress.com/2008/11/30/tujuan-ekonomi-islam-2/> [accessed 23 July 2019]).

[29]Riyanto Sofyan, *Prospek Bisnis Pariwisata Syariah* (Jakarta: Republika, 2017).

[30]Aan Jaelani, "Halal Tourism Industry in Indonesia: Potential and Prospects," *SSRN Electronic Journal*, 2017 <https://doi.org/10.2139/SSRN.2899864>.

tourism that is flexible, rational, simple and balanced. This tourism aims to motivate tourists to get happiness and blessings from Allah SWT.

Sharia tourism, based on Islamic provisions, always considers the *sharia* side in the implementation of tourism activities. All events, problems that arise, or events unless there are laws that regulate them in Islam. Islamic Shari'ah covers all types of human actions with a broad and comprehensive scope, whether it has happened in the past, present or in the future, there is already a law that regulates it. Shari'ah stands on the arguments taken from the text of the Qur'an and Hadith.[31]

Sharia tourism is seen as a new way to develop Indonesian tourism that upholds Islamic culture and values.[32] In several countries in the world, *sharia* tourism terminology uses several quite diverse names including Islamic Tourism, Halal Friendly Tourism Destinations, Halal Travel, Muslim Friendly Travel Destinations, Halal Lifestyle. So far, sharia tourism is perceived as a tour to the tomb (pilgrimage) or to the mosque. In fact, *sharia* tourism is not defined that way, but tourism in which it comes from nature, culture, or artificiality that is framed with Islamic values including the availability of supporting facilities, such as restaurants and hotels that provide *halal* food and places of prayer. Tourism products and services, as well as tourist destinations in *sharia* tourism are the same as tourism in general as long as they do not conflict with *sharia* values and ethics.

The development of the concept of *sharia* tourism began with the type of pilgrimage and religious tourism (pilgrims tourism/spiritual tourism).In 1967 a conference was held in Cordoba, Spain by the World Tourism Organization (UNWTO) with the title "Tourism and Religions: A Contribution to the Dialogue of Cultures, Religions and Civilizations."[33] Pilgrimage tourism includes tourism activities based on the motivation of certain religious values such as Hinduism, Buddhism, Christianity, Islam, and other religions. Over time, the tourism phenomenon is not only limited to certain types of pilgrimage/religious tourism, but develops into new forms of universal values such as local wisdom, benefits for the community, and elements of learning. Thus, it is not impossible if Muslim tourists become a new segment that is developing in the world tourism arena.

---

[31]Samit Atif Az-Zain, *Syari'at Islam dalam Perbincangan Ekonomi, Politik, dan Sosial sebagai Studi Perbandingan* (Bandung: Husaini, 1981).

[32]Misno Misno, "Strategi Pengembangan Wisata Syariah Di Provinsi Jawa Barat," *ADLIYA: Jurnal Hukum dan Kemanusiaan*, 10.2 (2019), 181–200 <https://doi.org/10.15575/adliya.v10i2.5154>.

[33]United World Tourism Organization (UNWTO), "Tourism and Religions: A Contribution to the Dialogue of Cultures, Religions and Civilizations," 2011 <www.e-unwto.org> [diakses 25 Juli 2019].

In several countries in the world, *sharia* tourism terminology uses several quite diverse names including Islamic Tourism, Halal Friendly Tourism Destinations, Halal Travel, Muslim-Friendly Travel Destinations, and Halal Lifestyle. Sharia tourism is now seen as a new way to develop Indonesian tourism that upholds Islamic culture and values.

Overview of Village Regulation Number 8 of 2018 concerning Village Tourism Management and Village Asset Leasing

The issuance of Village Regulation Number 8 of 2018 is to foster economic development, improve the welfare of rural communities based on the values of economic democracy, protection, empowerment and openness. In addition, the tourism sector is a driver of the people's economy; it can increase local revenue to the lowest level of society under the auspices of the village.

The purpose of managing village tourism is to develop the environmental quality of the village community as well as the natural and cultural potentials contained in each hamlet; maintain and empower local wisdom; boost the people's economy; and take advantage of the potential of the environment as a nature-based and cultural-based tourism location. While the purpose of leasing village assets is to return the initial capital for purchasing village assets through village asset rentals under the monitoring of the village administration with Bum Des.

RESEARCH METHOD

The approach used in this research is a descriptive analytical approach, namely research that reveals a problem and the situation as it is, so that there is a disclosure of facts.[34] This type of research is field research, which means that the data used in the research is obtained through field studies by observing, recording and collecting various data and information found in the field.[35]And when viewed from the type of research, it is qualitative, which aims to explore or build a proportion or explain the meaning behind reality.

Researchers are based on reality or events that take place in the field, or as a research procedure that produces descriptive data in the form of written or spoken words from people or observed behavior.[36]By using this method, the writer is able to collect and present the data first that has been obtained from the results of interviews in the field, and then analyze it by referring to written sources obtained from library theory.

---

[34]Hermawan, *Pengantar Metodologi Penelitian* (Jakarta: PT. Gramedia Pustaka Utama, 1993).
[35]Basrowi dan Suwandi, *Memahami Penelitian Kualitatif* (Jakarta: Rineka Cipta, 2008).
[36]Lexy J. Moelong, *Metodologi Penelitian Kualitatif* (Bandung: PT. Remaja Rosda Karya, 2002).

The focus of the research used is Biru Kersik Coast Tourism Services and Facilities in Marangkayu District, Kutai Kartanegara Regency (Review of DSN-MUI Fatwa Number 108/DSN-MUI/X/2016).While the techniques used in data collection used several ways, namely interviews, observations, and documentation studies.

To check the validity of the data, this study used a triangulation technique. According to Moleong, triangulation is a technique of checking the validity of data that utilizes something other than the data for checking purposes or as a comparison against the data. Denzin (in Moleong distinguishes four kinds of triangulation as an examination technique that utilizes the use of sources, methods, investigators and theories).[37]

In this study, the researcher used the technique of checking the validity of the triangulation data with sources and methods. According to Patton, triangulation with sources means comparing and double-checking the degree of trustworthiness of information obtained through different times and tools in qualitative research. While there are two strategies of triangulation with the method, namely checking the degree of confidence in the findings of research results from several data collection techniques, and checking the degree of confidence of several data sources with the same method.

With the triangulation technique with sources, researchers compare the results of interviews obtained from each source or research informant as a comparison to check the truth of the information obtained. In addition, researchers also checked the degree of confidence through triangulation techniques with the method, namely by checking the results of research with different data collection techniques, namely interviews, observation, and documentation so that the degree of confidence in the data can be valid.

The data analysis process begins by examining all available data from various sources, namely from interviews and observations that have been written down in field notes, personal documents, official documents, pictures, photos, and so on.[38] The data analysis technique used in this study is the method of Miles and Huber man, namely: (1) Data Collection, in this research data collection is carried out by searching, recording, and collecting data through interviews, documentation, and observations related to the Application of the Sharia Principle against the implementation of Biru Kersik Coast tourism in Marangkayu District, Kutai Kartanegara Regency; (2) Data reduction, the data obtained from the field is quite a lot, for that it is necessary to record carefully and in detail. Reducing data means summarizing, choosing the main things,

---

[37]Lexy J. Moelong, *Pengantar Metodologi Penelitian* (Jakarta: PT. Gramedia Pustaka Utama, 2013).

[38]Moelong, *Pengantar Metodologi Penelitian*., h. 247

focusing on the important things, looking for themes and patterns. Thus, the data that has been reduced will provide a clearer picture, and make it easier for researchers to carry out further data collection, and look for it if needed. In this research, after collecting data, the data related to the application of Sharia principles to the development and implementation of Biru Kersik Coast tourism in the Marangkayu District, Kutai Kartanegara Regency is reduced to be classified into each problem so that conclusions can be drawn; (3) Data Presentation, after the data is reduced, the next step is to display the data. In presenting the data, the data is organized, arranged in a relationship pattern, so that it will be easier to understand. Display data, it will make it easier to understand what is happening, plan further work based on what has been understood. The presentation of the data is done to make it easier for researchers to be able to describe the data so that it will be easier to understand; (4) Conclusion and Verification, the next stage is drawing conclusions and verification. The initial conclusions put forward are still tentative, and will change if there is no strong evidence to support the next stage of data collection. In this study, the initial conclusions put forward by researchers will be supported by data obtained by researchers in the field. The answers from the research results will provide explanations and conclusions on the research problems studied in this study.

RESULT AND DISCUSSION
Tourism Development of Biru Kersik Coast in Marangkayu District, Kutai Kartanegara Regency

The findings in the field are known regarding the accessibility of tourist destinations in Kutai Kartanegara Regency that the prospect of tourism development in Kutai Kartanegara Regency is quite bright because of the opening of accessibility to tourist attractions, especially with the opening of flights through Samarinda airport. With the operation of the airport in Samarinda, it opens up opportunities for tourists to come, both domestic and foreign tourists. Accessibility in terms of infrastructure is good because almost all tourist destinations in Kutai Kartanegara Regency can be reached easily because of the availability of asphalt and cast roads. Accessibility of information is also quite good because the Government of Kutai Kartanegara Regency provides a website containing information on tourist destinations in Kutai Kartanegara Regency.

However, in terms of the development of the tourism sector, it is currently one of the main concerns of the Government of Kutai Kartanegara Regency, namely to make it a new source of economic strength in the regional economic structure, and in this effort the government has established RIPPARKAB (Master Plan for Regency Tourism Development) 2016-2025, as a

guideline for stakeholders in an effort to accelerate the progress of the tourism sector such as infrastructure support, supporting facilities, tourist attractions and capacity building to build community readiness and involvement in it.

The beauty derived from the biodiversity of Kutai Kartanegara Regency makes this area one of the tourist destinations, because the charm of protected Kalimantan wildlife such as orangutans, proboscis monkeys, sun bears, Mahakam dolphins, hornbills, golden sensitive birds and other wild animals is an attraction which is second to none, the charm of coastal culture (Malay-Kutai) and inland culture of Dayak people who are still alive and thriving with various unique and distinctive traditional ceremonies, namely the charming local wisdom of Kalimantan, as well as the charm of adventure in the wild typical of Kalimantan and the life of the people throughout Mahakam river.

The Government of Kutai Kartanegara Regency has also built and provided support from the establishment of various facilities that support tourism, such as the development of the Kumala Island tourist destination, construction and improvement of road access to tourist destinations, to access to places that comply with *sharia*. But in reality, the Regency Government still has not separated male and female visitors and has not officially established a *sharia* tourism destination because until now it is still under study by the Regency Government. However, in general, the availability of tourist facilities and accommodation at most hotels and other places to stay, as well as food and beverage service providers in Kukar already supports the *sharia* concept in terms of product, service and management. Although the implementation is in accordance with *sharia*, but in Kukar, in general there is no Tourism Management Agency (BPW) or tours and travel that specialize in providing *sharia* tour packages. According to the local government, this is due to the fact that *halal* tourist destinations have not yet been established, and the level of tourist visits has not been high when compared to other tourist destinations in Indonesia. Because Biru Kersik Coast is a Coast tourism destination or marine tourism around Kukar.

Biru Kersik Coast is well known by local tourists, especially in East Kalimantan. With beautiful Coast views and white sand, supported by the availability of good accessibility, this Coast is always crowded with residents for vacations, and the Government of Kukar Regency is committed to support the development of this tourist destination. By realizing the management of this tourist destination into a *sharia* tourist attraction, the Regency Government is still reviewing it, because in terms of the surrounding population, which is almost 100% Muslim, it is certainly a consideration. From these efforts, it can be concluded that Biru Kersik Coast has prospects to be developed as a tourist destination with the management of *halal* tourism or *sharia* tourism because the existing facilities are very supportive.

Judging from the Fatwa of the National Sharia Council-Indonesian Ulema Council (DSN-MUI) No: 108/DSN-MUI/X/2016 concerning Guidelines for the Implementation of Tourism Based on Sharia Principles. The manager of the Biru Kersik Coast tourist destination has implemented the provisions in the MUI fatwa no.108. The manager of the Biru Kersik Coast tourist destination has made efforts to realize the public benefit, enlightenment, refreshment and reassurance; maintain trust, safety and comfort; realize universal and inclusive goodness; maintain cleanliness, preservation of nature, sanitation, and the environment; and respecting socio-cultural values and local wisdom that do not violate *sharia* principles.

Availability of worship facilities, at the location there is a prayer room which is very suitable for visitors to worship. The mosque is well managed, cared for, and kept clean. The mosque is also easy to reach for every visitor because it is in a tourist location. And in terms of *sharia*, this prayer room is in accordance with requirements such as the right direction of Qibla, the availability of clean water for ablution, and the availability of partition (separation between men and women).The food and drinks provided are *halal* according to the fatwa of MUI Number 108/DSN-MUI/X/2016, although there is no *halal* certification from MUI. Then, Biru Kersik Coast is also in accordance with the provisions in the DSN-MUI regarding the provisions of tourist destinations that are protected from polytheism and superstition; immorality, adultery, pornography, porno-action, liquor, drugs and gambling; arts and cultural performances and attractions that are contrary to *sharia* principles.

Regarding the tour guides mentioned in the fatwa of MUI, at Biru Kersik Coast itself there is no special tour guide, but there is one volunteer who becomes a tour guide at the Coast who is in charge of guiding visitors while at the Biru Kersik Coast location. In terms of the attitude of the tour guide, it is proven that the tour guide is communicative, friendly, honest and responsible. The tourist guide on the Coast does not yet have work competence in accordance with applicable professional standards as evidenced by a certificate and looks polite and attractive in accordance with *sharia* values and principles.

The Biru Kersik Coast tourist attraction itself has open opportunities in developing sharia-based tourism. This is apart from the support of the life joints of the people of Kutai Kartanegara who are very religious and full of noble values, the availability of *halal* food and beverage products so that this will not cause concern for potential tourists who want to come to Kutai Kartanegara Regency. The culture and customs that exist in this area can be used as a support in the development of *sharia* tourism.

The fatwa also explicitly explains the provisions related to the establishment of hotels, tourists, tourist destinations, and so on. In the fatwa, it

is stated that in organizing tourism, it is obligatory to fulfill the principles: to avoid polytheism, disobedience, evilness, *tabdzir/israf*, and evil deeds, and to create benefits and benefits both materially and spiritually. From the explanation of the MUI fatwa above, of course it must be sustainable with Regional Regulations so that they can be created and aligned in developing *halal* tourism products. MUI as an observer institution as well as assisting the government in developing *halal* tourism products in accordance with sharia principles. Comparing the fatwa of MUI above with the services and facilities that exist in the Biru Kersik Coast tourist environment, several aspects have been met in the management of Biru Kersik Coast according to *sharia* principles.

In tourism, service is a component of tourism products. Tourism product is a product that is service and composite/integrated from various product components, namely accessibility, tourist facilities, tourist activities, tourist objects and attractions and tourism services have special characteristics, including the role of service aspects as a determining factor for the success of these tourism products in meeting the needs of tourism and consumers of the users of tourism products, namely tourists. Accessibility of visitors to Biru Kersik Coast tourism is sufficient and visitors can easily access information either through websites, brochures, or direct information from tour managers. Tourist facilities that are quite complete are a form of service to visitors. In addition, visitors can carry out various tourism activities such as: bathing, eating, praying, relaxing, etc. with a sense of security because the tour manager is always ready to maintain security, maintain order, and guide every tourist activity properly.

Based on the results of interviews and observations made by the author, the facilities and services of Biru Kersik Coast tourism are quite adequate and feasible as one of the tourist destinations. Biru Kersik Coast attractions and attractions offer beautiful natural coastal views. This area is an attractive area for Coast recreation and water sports. The disadvantage of this tourist location is that there is no public transportation in Marang Kayu District to go directly to Biru Kersik Coast, usually tourists who come using private vehicles or rental cars.

The Implementation of Biru Kersik Coast Tour in Marangkayu District, Kutai Kartanegara Regency in Terms of DSN-MUI Fatwa Number 108/DSN-MUI/X/2016

The implementation of a good tourist attraction will make its customers feel satisfied and one day they can come back again and even become regular customers. On the other hand, if the service provided is bad, the customer will not repeat to come to visit, it may even prevent others from visiting the place. The administration provided by the tourist destination manager should be in

accordance with Islamic rules and not violate the norms that already exist in the Qur'an and Hadith. Regarding the concept of implementing *sharia* tourism, the researchers conducted interviews with the Chairperson of the MUI Marangkayu District with the aim of exploring further how the implementation of tourism according to the *sharia* concept. In Islam it is also commended for people to travel or tourism. It is allowed to travel that does not result in sin, to travel for the purpose of admiring God's creation and for learning and teaching.

Islam allows its people to travel or tourism provided that it does not result in sin and with the main aim of getting learning and lesson, getting to know nature with all the beauty of Allah's creation. Islam provides opportunities for its people to go on religious tourism so that from there grows awareness of temporary life in the world. The implementation of tourism in accordance with *sharia* principles will be guided by the Qur'an and the Fatwa of MUI No. 108/DSN-MUI/X/2016 concerning Guidelines for Tourism Implementation based on Sharia Principles. Thus, tourist destinations that are designated as *sharia* tourism must be guided by the provisions in the Qur'an and the Fatwa of MUI.

Facilities and services at Biru Kersik Coast itself, some are appropriate and some are not in accordance with the fatwa of MUI No. 108/DSN-MUI/X/2016.In terms of conformity with *sharia* principles, the implementation of existing facilities and services at Biru Kersik Coast which already exists on this Coast is appropriate, namely that this tourist spot already has facilities to carry out worship, there are food stall facilities that provide *halal* food and drinks, bathrooms or separate toilets for men and women. Meanwhile, what is not in accordance with *sharia* is that there is no facility to separate male visitors from female visitors. Visitors who come can mingle freely with other visitors. Although it is undeniable that the facilities and services are available in accordance with *sharia* principles, but if it is measured in full accordance with *sharia* principles, of course it must be admitted that the Biru Kersik Coast tourist location is not fully in accordance with the fatwa. But in the future, if it has been designated as *sharia* tourism by the Government, the facilities and services can be adjusted.

The following below is an analysis of the presentation of the Biru Kersik Coast tourist attraction in terms of the fatwa of MUI No.108/DSN-MUI/X/2016, researchers divide into two provisions, namely provisions regarding tourist destinations and provisions regarding tour guides. These two provisions are related to the implementation of facilities and services, as the following:

Tabel 1. Summary of Results of Review of MUI Fatwa No. 108/DSN-MUI/X/2018 on Tourism Facilities and Services at Biru Kersik Coast

No.	Provisions in the Fatwa of MUI	Biru Kersik Coast	Information
A.	Tourist Destination		
	Realizing the public benefit	Appropriate	
	Enlightenment, refreshment and calming	Appropriate	
	Maintain trust, safety and comfort	Appropriate	
	Realizing universal and inclusive goodness	Appropriate	
	Maintaining cleanliness, nature conservation, sanitation, and the environment	Appropriate	
	Respect socio-cultural values and local wisdom that do not violate sharia principles	Appropriate	
	Have worship facilities that are suitable for use, easy to reach and meet sharia requirements	Appropriate	
	Halal food and drinks that are guaranteed to be halal with the MUI Halal Certificate	Inappropriate	Food and drinks sold from halal ingredients and cooking methods, but do not yet have a halal certificate from MUI
	Avoid polytheism and superstition	Appropriate	
	Avoid immorality, adultery, pornography, porno-action, liquor, drugs and gambling	Appropriate	
	Avoiding art and cultural performances and attractions that are contrary to sharia principles	Appropriate	

No.	Provisions in the Fatwa of MUI	Biru Kersik Coast	Information
B.	Tour Guide		
	Understand and be able to implement *sharia* values in carrying out their duties; especially those related to tourism *fiqh*	Inappropriate	Tour guides (Pokdarwis) do not understand tourism fiqh because they have never attended training about it
	Noble, communicative, friendly, honest and responsible	Appropriate	
	Have work competence according to applicable professional standards as evidenced by a certificate	Appropriate	The tour guide does not have a professional certificate as a tour guide

CONCLUSION

Tourism development at Biru KersikCoast, Marangkayu District, Kutai Kartanegara Regency shows a pretty bright prospect, as accessibility to tourist attractions in Kutai Kartanegara Regency has begun. Such as easy access to transportation and the opening of flights through the APT Pranoto airport Samarinda. With the operation of the Samarinda airport, it opens up opportunities for tourists to come, both domestic and foreign tourists. Accessibility in terms of infrastructure is good and can be achieved easily.

The implementation of tourism services and facilities at Biru Kersik Coast, Marangkayu District, Kutai Kartanegara Regency in terms of MUI Fatwa No.108/DSN-MUI/X/2016 has not fully demonstrated compliance with *sharia* principles because there are several aspects that have not been fulfilled, namely not separating female and male visitors. While aspects that are in accordance with *sharia* principles, namely the presence of worship facilities and infrastructure, bathrooms and places for ablution, food and drinks sold are in accordance with *sharia* principles, in the Biru Kersik Coast tourist area does not provide access to pornography and immoral acts, does not provide entertainment that leads to polytheism and disobedience.

Based on the conclusions above, there are several suggestions that the authors put forward, namely it is hoped that visitors will participate in maintaining the order and security of tourist conditions, as well as maintaining cleanliness and natural beauty; and it is hoped that the government will provide strict sanctions against persons who can damage the safety and comfort of

tourist visitors so that it can increase tourists visiting the Biru Kersik Coast and provide adequate facilities, especially advice and infrastructure for worship such as cleanliness of the prayer room, places for ablution, and toilet as a support as contained in the Fatwa of MUI as a guideline for the development of *halal* tourism.∎

REFFERENCES

Assari, Elsa. *"Pengembangan Wisata Pulau Merah sebagai Wisata Halal Tinjauan Fatwa DSN-MUINomor 108/DSN-MUI/X/2016 tentang Pedoman Penyelenggaraan Pariwisata Berdasarkan Prinsip Syariah (Studi di Dusun Pancer Desa Sumberagung Kecamatan Pesanggaran Kabupaten Banyuwangi)." Thesis* (Malang: UIN Maulana Malik Ibrahim, 2017).

Az-Zain, SamitAtif.*Syari'at Islam Dalam Perbincangan Ekonomi, Politik, Dan Sosial Sebagai Studi Perbandingan*. Bandung: Husaini, 1981.

Badan Pusat Statistik Kabupaten KutaiKartanegara. (2018). *Kabupaten KutaiKartanegara Dalam Angka: KutaiKartanegara Regency in Figures*, ed. by BPS Kabupaten KutaiKartanegara. Samarinda: BPS Kabupaten KutaiKartanegara. *Citation Internet sources* URL http://doi.org/1102001.6403.

Badan Pusat Statistik Provinsi Kalimantan Timur. (2021). "Agustus 2021, TPK Hotel Berbintang mencapai 41,98 Persen." *Citation Internet Sources*URL https://kaltim.bps.go.id/pressrelease/2021/10/01/820/agustus-2021--tpk-hotel-berbintang-mencapai-41-98-persen-.html.

Basrowi, and Suwandi.*Memahami Penelitian Kualitatif*. Jakarta: Rineka Cipta, 2008

Bungin, Burhan.*Metode Penelitian Kualitatif*. Jakarta: PT. Raja Grafindo Persada, 2004.

Channelmuslim.com. (22 November 2021). 'Indonesia Peringkat Pertama Global Muslim Travel Index 2019.' *Citing Internet sources* URL http://chanelmuslim.com/nasional/indonesia-peringkat-pertama-global-muslim-travel-index-2019.

Cohen, Eric.*Pariwisata dan Perhotelan*. Bandung: Alfabeta, 2007.

Departemen Agama RI.*Al-Qur'an Terjemahan*. Jakarta: CV. Kathoda, 2005.

Dewan Syariah Nasional - Majelis Ulama Indonesia. (2016). "Pedoman Penyelenggaraan Pariwisata Berdasarkan Prinsip Syariah."*Majelis Ulama Indonesia*, 53.9. *Citation Internet Sources*URL http://dsnmui.or.id/pedoman-penyelenggaraan-pariwisata-berdasarkan-prinsip-syariah/.

Dialektika. (23 july 2019). 'Tujuan Ekonomi Islam | dialektika'. *Citation Internet sources* URL http://marx83.wordpress.com/2008/11/30/tujuan-ekonomi-islam-2/.

Hanifa, Rifati. "Penyelenggaraan Wisata Halal Ditinjau dari Fatwa DSN-MUI No. 108/DSN-MUI/X/2016 Tentang Pedoman Penyelenggaraan Wisata

Berdasarkan Prinsip Syariah (Studi Pada PT. Cheria Tour Travel)." *Skripsi* (Jakarta: UIN Syarif Hidayatullah, Fakultas Syariah dan Hukum, Program Studi Ekonomi Syariah, 2020).

Hermawan. *Pengantar Metodologi Penelitian*. Jakarta: PT. Gramedia Pustaka Utama, 1993.

Hendrianto, H., and Lutfi Elfalahy. "Ayat-Ayat Hukum Dalam Alquran Mengatur Hubungan Sesama Manusia." *Al-Istinbath : Jurnal Hukum Islam* 6, no. 1 (May 31, 2021): 165. https://doi.org/10.29240/jhi.v6i1.2719.

Jaelani, Aan. "Halal Tourism Industry in Indonesia: Potential and Prospects." In *SRRN Electric Journal*. SSRN Electronic Journal, 2017 <https://doi.org/10.2139/SSRN.2899864>

Joyosuharto, Sunardi. *Dasar-Dasar Manajemen Kepariwisataan Alam*. Yogyakarta: Liberty, 2001.

Mankiw, Gregory. *Pengantar Ekonomi*. Jilid 2. Jakarta: Erlangga, 2001.

Misno, Misno. "Strategi Pengembangan Wisata Syariah Di Provinsi Jawa Barat." In *ADLIYA: Jurnal Hukum dan Kemanusiaan*, 10.2:181–200. Adliya: Jurnal Hukum dan Kemanusiaan, 2019. <https://doi.org/10.15575/adliya.v10i2.5154>

Moelong, Lexy J. *Metodologi Penelitian Kualitatif*. Bandung: PT. Remaja Rosda Karya, 2002.

Moelong, Lexy J. *Pengantar Metodologi Penelitian*. Jakarta: PT. Gramedia Pustaka Utama, 2013.

Muljadi. *Kepariwisataan dan Perjalanan*. Jakarta: PT. Raja Grafindo Persada, 2009.

Oktarini, Aisyah. (2012). Pengaruh Tingkat Hunian Hotel Dan Jumlah Obyek Wisata. *Skripsi*. Google Cendekia'.

Pandit, Nyoman. *Ilmu Pariwisata*. Jakarta: PT. Pradnya Paramida, 2002.

Pemerintah Kabupaten Kutai Kartanegara. (2020). Peraturan Bupati Kutai Kartanegara Nomor 41 Tahun 2020 Tentang Rencana Kerja Pemerintah Daerah (RKPD) Kabupaten Kutai Kartanegara Tahun 2021. *Technical Report*, 103-11. Kutai Kartanegara, Kalimantan Timur.

Pitana, Ketut Surya Diarta. *Sosiologi Pariwisata*. Yogyakarta: Andi Offset, 2005.

Pulungan, M. "Optimalisasi Pengembangan Potensi Ekowisata Sebagai Objek Wisata Andalan Di Kabupaten Kutai Kartanegara Provinsi Kaltim." In *Jurnal Bina Praja*, 05.03:205–14. Jurnal Bina Raja, 2013. <https://doi.org/10.21787/jbp.05.2013.205-214>

Ramadhany, Fitratun, and Ahmad Ajib Ridlwan. "Kesejahteraan Masyarakat." In *Journal of Chemical Information and Modeling*, 53.9:1689–99. Journal of Chemical Information and Modelling, 2013.

Sofyan, Riyanto. *Prospek Bisnis Pariwisata Syariah*. Jakarta: Republika, 2017.

Sugiyono. *Metode Penelitian Kuantitatif, Kualitatif, R&D*. Bandung: Alfabeta, 2008.

Trissiani, Dini. "Implementasi Fatwa DSN-MUI No. 108/DSN-MUI/X/2016 Tentang Pedoman Penyelenggaraan Pariwisata Berdasarkan Prinsip Syariah pada Hotel Latansa Kota Bengkulu." *Skripsi.* Fakultas Syariah, Program Studi Hukum Ekonomi Syariah (Bengkulu: IAIN Bengkulu, 2020).

Undang-Undang Kepariwisataan No. 9 Tahun 1990, *Undang-Undang No.9 Tahun 1990 Tentang Kepariwisataan.*

Undang-Undang No.10 Tahun 2009 Tentang Kepariwisataan, *Undang-Undang No.10 Tahun 2009 Tentang Kepariwisataan.*

United World Tourism Organization (UNWTO).(25 July 2011). Tourism and Religions: A Contribution to the Dialogue of Cultures, Religions and Civilizations'. *Citation Internet sources* URL:http://www.e-unwto.org.

Wahab, Salah.*Manajemen Kepariwisataan.* Jakarta: PT. Pradnya Paramida, 2003.

Yoetti, Oka A.*Ekonomi Pariwisata: Introduksi, Informasi, dan Implementasi.* Jakarta: Kompas, 2008.

Yoetti, Oka A.*Industri Pariwisata dan Peluang Kesempatan Kerja.* Jakarta: Pertja, 1999.