

Halal Tourism in Islamic Business Ethics Perspective

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Abstract

Halal tourism is a process of integrating Islamic values into all aspects of tourism activities. It is part of a business entity, that good or bad business behavior must be based on Islamic norms and ethics. If it follows norms or ethics, it shows the good action. On the other hand, if it does not follow norms or ethics, of course it show the bad action. This study aims to examine halal tourism from the perspective of Islamic business ethics. This research used a qualitative descriptive approach. The data source was in the form of references related to the topic of study. Data analysis was carried out qualitatively including data reduction, data presentation, and conclusion drawing. The results show that the main task of Islamic business ethics in halal tourism is focused on finding ways to align tourism interests with ethical guidance.

Keywords: halal tourism, Islamic business ethics, perspective

Introduction

Halal tourism has become widespread and popular thing in recent decades, as well as occupying an important segment of international tourism and has grown substantially in recent years. On the other hand, knowledge and awareness of halal products makes the growth of the halal industry increase (Damanik, 2010). Increasing knowledge and awareness of halal products, have raised halal tourism as a new phenomenon. Halal tourism is one of the phenomena that arises from the growth of the halal industry which creates a variety of creativity and innovation. The increasing number of Muslims, causes the demand for high halal products in every year. The existing literature on tourism demand illustrates a number of factors that influence demand for tourism (Mohammed, 2019). However, these halal tourism products and services are not only of interest to Muslims, but also among people of other religions and philosophies. However, the need for excellent service is required so that tourists feel respected and a positive image appears (Gede, 2015).

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In this era of globalization, kosher tourism industry forms an entity which includes the national and international tourism movements. The tourism industry is a kind of prospective business. Various countries in the world continue to professionally manage their tourist destinations, so that they have maximum economic value (Sedarmayanti, 2014). National industry and international tourism have been growing rapidly and is considered as the main source of income for many developing countries (Khazaei Pool, Javad, 2018). The travel expenditure of Muslim tourists visiting for the year 2026 is forecast globally at 300 billion US dollars. Thus that tourism can be seen as one of the most important source sectors for Gross Domestic Product (GDP)

Halal tourism is part of an Islamic business entity, good or bad human business behavior must be based on norms and ethics. If it follows norms or ethics, then the action is good, on the other hand, if it does not follow the norm or ethics, then the action is bad. In general, Islamic business is defined as an activity carried out by humans to obtain income or rizki in order to meet the needs and desires of life by managing economic resources effectively and efficiently and in accordance with Islamic sharia. The Islamic business economic sectors include the industrial, service and trade sectors (Muslich, 2010). Islamic business aims to achieve 3 (three) main things, namely customer satisfaction , service excellence, healthy and competitive competition (Sahid, 2009). Based on this explanation, halal tourism needs to concern the good attitudes and actions of the various parties involved (stakeholders) in the business (Abdurrahman, 2013). The case is necessary to further enhance the appeal of halal tourism. In addition, business players in the halal industry, especially in the tourism sector, are required to have awareness in giving their best in doing business, because it is a necessity in facing current global demands.

In the context of halal tourism, business ethics is the beneficiary of future actions that give positive results and do not take negative actions that can harm those who give virtue (Bhuiyan, Md Anwar Hossain, Chamhuri Siwar, 2011). The behavior of halal tourism business actors who are careless and do not maintain the continuity of business ethics, they will not do business well so that it can threaten social relations and harm consumers. The succeed Islamic business values can be done by implementing good Islamic business ethics (FEUI, 2010). Therefore, behavior reflects morals (ethics). Or in other words, behavior is related to ethics. If someone is obedient to ethics, there is a tendency to produce good behavior in every activity or action, without exception in Islamic business activities. This is what Yusuf Qardhawi emphasized that between business and ethics cannot stand alone (Qardawi, 2005).

Many studies on halal tourism have been carried out, this study enlarge various kinds of halal tourism concepts offered by researchers from various perspectives. The difference in concepts offered by previous researchers is very possible because of the different approaches and methodologies used (Calderwood, 2014). Therefore, on this occasion the researchers present a study of halal tourism in the perspective of Islamic business ethics. This study is started with a question, is there halal tourism in the perspective of Islamic business ethics ? If so, how is the concept of halal tourism in the perspective of Islamic business ethics ? So that you will get an overview of the concept of halal tourism in the perspective of Islamic business ethics. This study examines halal tourism including the definition, objectives and characteristics of halal tourism, the concept of Islamic business ethics and halal tourism in the perspective of Islamic business ethics.

Literature review

Research that has been conducted by previous researchers regarding halal tourism is can be seen as follows:

Research conducted by Abror Abror, Yunia Wardi, Okki Trinanda & Dina Patrisia entitled " The Impact of Halal Tourism, Customer Engagement on Satisfaction: Moderating Effect of Religiosity " (Abror Abror, Yunia Wardi, 2019). This study states that halal tourism has a positive impact on business, especially on customer satisfaction and this relationship have been strengthened when moderated by the religiosity factor. Customer satisfaction factors were also influenced by customer involvement in these halal tourism interactions. From the research results, it can be concluded that halal tourism and customer involvement have a significant impact on tourist satisfaction in visiting halal tourism destinations.

Research by Paolo Pietro Biancone, Silvana Secinaro, Maha Radwan, Mohamad Kamal entitled " Halal Tourism: An Opportunity For The Global Tourism Industry " (Paulo Pietro Biancone, Silvana Secinaro, Maha Radwan, 2019). This study states that kosher tourism has shown new business opportunities in the tourism sector worldwide which is represented by Muslim consumer, so there is a strong demand to further develop the business as well as being important opportunity for the tourism sector of the world, especially for those countries most visited by tourists.

Research by Nur Sa'adah Muhamad, Syahnaz Sulaiman, Khairul Akmaliah Adham, Mohd Fuad Said entitled " Halal Tourism: Literature Synthesis and Direction for Future Research " (Nur Sa'adah Muhamad, Syahnaz Sulaiman, 2019). This research states that halal tourism, which arises from the growth in the number of Muslim tourists around the world and the rapid development of the halal industry business, is

defined as the involvement of any object or action by Muslim tourists that is based on Islamic teachings and facilitates religious practices. Thus, the application of the halal concept in halal tourism, including in its development and marketing, must be guided by existing principles. Previous studies both in Indonesia and abroad, especially on halal tourism have been carried out and produced several recommendations, including: a). Halal tourism and customer involvement have a significant impact on tourist satisfaction in visiting halal tourism destinations; b). Halal tourism is a business tool to increase economic activity; c). A kosher tourism has shown as new business opportunities in the tourism sector of the world.

Based on previous studies, some of the recommendations submitted include halal tourism in the context of marketing, branding, economic development, strategic planning, and source of state income. There is no research that specifically examines halal tourism from the perspective of Islamic business ethics theory. Therefore, this study focuses on halal tourism in the perspective of Islamic business ethics theory. So that the final result of this study can produce halal tourism based on the theory of Islamic business ethics and as a new scientific treasure which so far is still very limited.

Halal Tourism

Definition of Halal Tourism

In this decade, the term of halal tourism has become a trend in various worlds as technological developments very rapidly. Halal tourism concept in literature it is generally equated with several terms such as Islamic tourism, syari'ah tourism, halal travel, halal friendly tourism destinations, Muslim friendly travel destinations, halal lifestyle, and others (Perano, 2018). From the industrial side, halal tourism is a complementary product and does not eliminate conventional types of tourism. This can be a new way to develop tourism that upholds Islamic culture and values without losing local wisdom, local originality and tourism potential (Winarti, 2017).

According to Battour and Ismail, halal tourism is a thing that is allowed under Islamic law or sharia laws. Halal tourism is used by many people because of its universal characteristics, products and services. Halal is defined as justified, while haram is defined as prohibited (Battour, Battor and Ismail, 2012).

According to Bawazir, halal tourism is defined as a tour which all processes are in line with Islamic sharia values. Whether starting from his intention solely for worship and admiring Allah SWT's creation, during his journey he can perform worship smoothly and after arriving at a tourist destination, does not lead to things that are contrary to

sharia, eat and drink that is halal thayyibah, until his return also can increase our gratitude to Allah SWT (Bawazir, 2012).

According to Zamani Farahani & Anderson, emphasized that halal tourism can be defined as traveling activities of Muslims when moving from one place to another or when residing at one place outside their place of normal residence for a period less than one year and to engage in activities with Islamic motivations. It should be noted that Islamic activities must be in accordance with generally accepted principles of Islam (Zamani-Farahani, H & Henderson, 2009).

Based on some of the definitions above, the writer can conclude that halal tourism is a tourism activity that provides services and facilities for Muslim tourists that can also be enjoyed by non-Muslim tourists, where at least it fulfills three basic needs of Muslim tourists, namely: the existence of facilities and adequate worship services, a place to stay that is friendly to Muslim tourists and the availability of food and drinks guaranteed to be halal through the certification of certain bodies that have the authority to do so. It is not enough to only fulfill basic needs but must be in accordance with the core philosophy of Moslem Friendly Tourism (Jauhar, 2013).

Halal Tourism Destination

The aim of Islam in promoting halal tourism which is the foremost goal, is to know God. In various verses of the Qur'an, Allah Almighty calls on humans to travel on earth and think about various phenomena and the creation of nature. Halal tourism that is developed should really be managed in an Islamic manner and function for the benefit of welfare (falah) (Satrya, 2008).

The existence of inherent Islamic values makes tourists in carrying out halal tourism activities besides getting worldly pleasures, also getting pleasure that is in line with values that are in harmony and in line with the purpose of carrying out shari'ah, namely maintaining human welfare which includes protection of faith, life, intellect, linkage and property objects (Basri, 2005). A series of several halal tourism destinations can be packaged in such a way through tourism promotion so that tourism development can be developed using a specific strategy (Saward, 2002). If this is realized, it can indirectly increase the level of social welfare (Mastercard-Crescentrating, 2019).

Characteristics of Halal Tourism

Halal tourism is a series of various interrelated service fields, namely services generated from various businesses (economic aspects), society (social aspects) as well as cultural, natural and special interests. Services according to Herek French and Heather Saward namely:

A service is any act or performance that one party can offer to another that is essentially intangible and does not result in the ownership of

anything is production may or may not be tied to a physical product (Din, 2013).

This definition states that service is something intangible, which involves the relationship between tourism service stakeholders and tourists and there is no transfer of ownership between the two, in producing these services physical products are used to support their activities.

French and Saward's understanding of the services above can provide conclusions about halal tourism as a tourism product which is something that is intangible but can meet consumer needs which is processed by using or not using the help of physical products where the process that occurs is an interaction between service providers and service users (tourists) which does not result in the transfer of rights or ownership (Amalia, 2014).

In essence, halal tourism is the entire service that tourists get and feel or enjoy since they leave their place of residence to the tourist destination they choose and return to their home where they originally started with sharia principles (Fahim and Dooty, 2014). Halal tourism cannot be separated from the concept of modern tourism. However, the difference lies in the values and norms of a series of halal tourism activities. So that halal tourism has different characteristics from tourism in general (conventional) (Qoura, 2016).

Muslim tourists are not homogeneous in their adherence to faith-based needs. Thus, the needs of tourists for halal tourism can be grouped into " Need to have ", " Good to have " and " Nice to have " to help service providers prioritize the implementation of halal tourism.

With the rapid development in the halal tourism ecosystem, there is a need and a changing profile for Muslim tourists. This raises the need for Muslim tourist-based tourism services from 1.0 to 2.0 as shown in the following figure:

Figure 1. Muslim Tourist -Based Service Needs 1.0 (Faith-Based Service Needs 1.0)



In the fundamental part of “ Need to have ” in the needs of tourism services based on Muslim tourists 2.0 (Faith-Based Service Needs 2.0), a part from halal food and prayer facilities, two new religion-based needs emerge to become very important for Muslim travelers. These needs are water and a bathroom that is ablution-friendly and an environment without Islamophobia.

The “ Good to have ” section three faith-based needs have been identified as good services to have namely social causes, Ramadan services, and local Muslim experiences. Meanwhile, at the end of "Nice to have" the same religion-based needs are maintained. This service is considered less important than those of other needs, but it will be an advantage and differentiator for halal tourism businesses to offer the uniqueness and advantages of the halal tourism products offered (Geetanjali Ramesh Chandra, 2014).

Islamic Business Ethics Concept in Theoretical Review

The current awareness of business people towards ethics in doing business has experienced a slight crisis, which has resulted in a multi-dimensional crisis in various sectors. The most important context for economic actors (business) is to behave ethically because the highest success that a Muslim will get is *falah*. In fact, in terms of the entire implementation of life, it has been regulated in the view of the teachings of the Islamic Religion to regulate all human life including the implementation of the tourism business (El-Gohary and Eid, 2012).

According to Abdul Aziz, ethics is a branch of philosophy that seeks the essence of good and bad values related to one's actions and actions, which are carried out with full awareness based on considerations of his thoughts (Aziz, 2013).

According to Al-Ghazali, explaining the notion of ethics is a trait that remains in the soul, from which actions arise easily, without the need for thoughts (Hasan, 2000).

According to K. Bertens, formulating the notion of ethics into three definitions. First , ethics is used in the sense of moral values and norms that are used by a person or group in regulating their behavior. Second , ethics in the sense of a collection of principles or moral values or a code of ethics. Third, ethics as the science of good and bad (Bertens, 2004).

According to Rafik Issak Beekum, ethics is a field of science that is normative because it plays a role in determining what an individual should or should not do (Beekum, 2004).

On the other hand, the term ethics can theoretically be divided into two senses. Ethics comes from the Greek word "ethos" which means customs or habits. In this sense ethics is related to good life

habits, both in a person and in a society or community group that is passed on from one person to another or from one generation to another. This habit is then revealed in patterned behavior that is repeated as a habit (Djakfar, 2017).

Ethical and moral values are values that encourage humans to become whole persons such as honesty, truth, justice, freedom, happiness and love. If these ethical values are implemented, it will completely enhance human nature (Darda, 2018). Everyone may have a set of knowledge about values, but the knowledge that directs and controls the behavior of Muslims is only two, namely the Qur'an and Hadith as the source of all values and guidelines in every aspect of life, including the Islamic economic business system (Battour, Battor and Ismail, 2012).

Meanwhile, business has a very broad meaning. The word business in the Qur'an is used by *al-ijārah*, *al-bay'*, *tadāyantum*, and *ishtarā*. But often the word used is in Arabic *al-tijārah*, derived from the root word *tajara*, *tajran wa tijāran* which means to trade. According to Ar-Raghin Al-Asfahani in *al-mufradat fi gharib al-qura'*, *at-tijārah* means managing property for profit. Historically, the word business comes from English, namely "business", from the root word "busy" which means "busy". Busy in doing activities and work that brings profit. In the Indonesian dictionary, business is a trading business or commercial business (Dictionary, 2008). Business has two different definitions, namely first business is a company, while the second definition of business is an activity (Umar, 2000). Etymologically, business means where a person or group is busy and generates a profit or profit for himself or a group (Hardjanto, 2005). From these language definitions, business shows itself as a real economic activity which is simply carried out by way of buying and selling or exchanging goods and services.

According to Musselman and Jackson, business is an activity that fulfills the economic needs and wants of society, a company organized to be involved in these activities (Wahjono, 2005).

According to Ebert, business is an organization that manages goods and services for profit (Fauroni, 2003).

According to Fauroni, business is a human activity that aims solely for profit (Widjajakusuma, 2002).

In other words, in general, business is an individual business activity that is organized to produce and sell goods and services in order to benefit from meeting the needs of society, or also as an institution that produces goods or services needed by society. When we mention the word "business", what comes to mind is how the business that is being run gets the highest profit (Mufriani, 2011).

On the other hand, business ethics is a set of values about good, bad, right and wrong in the business world based on the principles of morality. In another sense, business ethics means a set of principles and norms in which business people must commit to transactions, behave and relate in order for their business objectives to be safe (Al-Ansi and Han, 2019).

According to Dochak Latief, business ethics are moral principles or rules of conduct or ethical principles adopted in doing business (Latief, 2006).

According to Bertens, business ethics is the study of the moral aspects of economic and business activities. This ethic can be practiced on three levels. First, at the macro level, business ethics will talk about aspects of business as a whole, such as issues of fairness. Second, the meso level, business ethics investigates ethical issues in organizational fields such as labor unions, consumer organizations, professional associations and others. Third, the micro level, which focuses on individuals in relation to business activities such as ethical responsibilities of employees and employers, managers, producers and consumers.

According to Ernawan, business ethics is a rule of principle in an organization that guides decision making and behavior (Jalil, 2010).

According to Sternberg, business ethics is an area of philosophy related to the application of ethical reasoning to various practices and activities in doing business (Imam, 2005).

According to Zimmerer, business ethics is a code of conduct for entrepreneurs based on moral values and norms that are used as demands in making decisions and in solving problems at hand (Suryana, 2003).

Islamic business ethics is a process and an effort to find out what is right and what is wrong which is then of course continuing to do the right thing with regard to products, company services with parties having an interest in the company's demands. Study the moral qualities of organizational wisdom, general concepts and standards for moral behavior in business, behaving responsibly and morally (Abror, Yunia Wardi, 2019).

According to Aziz, Islamic business ethics is a process and an effort to find out what is right and wrong and then of course doing the right thing with regard to products, business services with parties with an interest in business guidance (Badroen, 2006).

According to AM Saifuddin, Islamic business ethics is a message of human obedience and submission to God as the creator (Saifudin, 2007).

According to Retno Widyani, Islamic business ethics can also mean thoughts or reflections on morality in economics and business, namely reflections on good, bad, praiseworthy, despicable, right, wrong, fair, unnatural, appropriate actions from someone's doer in business or work (Widyani, 2008).

According to A. Hanafi and Hamid Salam, Islamic business ethics are the values of Islamic ethics in business activities that have been presented from the perspective of the Qur'an and Hadith, which rests on six principles, namely: truth, trust, sincerity, brotherhood, knowledge, and justice.

According to Muhammad Islamic business ethics is an alignment of the strategic interests of a business with the demands of morality, and business is something that is inseparable from ethics.

Thus it can be said that the definition of Islamic business ethics is then used as a practical framework that will functionally form a religious awareness in carrying out any economic activity (religiousness economy practical guidance). In carrying out all activities, especially in the form of business activities, there are ethics that govern. Islamic business ethics has basic axioms formulated and developed by Muslim scholars (Taheri, 2016). These axioms are derived from the results of contemporary translations of the fundamental concepts of Islamic moral values. These axioms are oneness (tauhid), justice / balance (equilibrium), free will, responsibility.

1. Oneness (tauhid)

The concept of unity here is unity as in the concept of tawhid which combines all aspects of Muslim life, both in economy, politics, social and religion. Tawhid is only considered as the belief of only one God. But monotheism is a system that must be implemented in managing this life. Based on this concept, business people in carrying out their business activities will not discriminate between workers, sellers, buyers, work partners on the basis of considerations of race, color, sex or religion and accumulate wealth or greedy because the essence of wealth is the mandate of Allah SWT.

This concept means that the main source of Islamic ethics is total and pure belief in the oneness of God. The universe, including humans, belongs to Allah SWT, who has perfect omnipotence (sovereignty) over His creatures. The concept of tawhid (vertical dimension) means that Allah as the One and only God sets certain limits on human behavior as khalifah, to benefit individuals without sacrificing other individual rights.

2. Fairness / Balance (equilibrium)

In doing business in the business world, Islam requires doing justice. The notion of fairness in Islam is directed so that the rights of

others must be properly placed (according to sharia rules). Because a just person is closer to piety. That the balance of life in this world and the hereafter must be prioritized by business people. Therefore, the concept of balance means calling on entrepreneurs to be able to realize actions (in business) that can place themselves and others in worldly welfare and the salvation of the hereafter.

The notion of fairness in Islam is directed so that the rights of others, the rights of the social environment, the rights of the universe and the rights of Allah SWT and His Messenger act as stakeholders of one's behavior. The concept of justice can also be understood that the balance of life in this world and the hereafter must be carried out by a Muslim businessman. Humans have equality and balance in their opportunities, and each individual can benefit according to his abilities. Individuals are created with different capabilities, skills, intellect and talents.

3. Free will

It is related to the human ability to act without coercion from outside. Free will is also inseparable from the position of man as the Khalifatu of Allah SWT on earth. Humans are given free will to control their lives without completely ignoring reality and are guided by the laws that have been created by Allah SWT. Then he is given the ability to think and make decisions to choose what way of life he wants and most importantly to act according to what rules he chooses.

This concept also dictates that the Islamic market must be able to guarantee the freedom to enter or exit a commodity in the market, along with the factors of production. This is intended to ensure the distribution of economic power in a proportional mechanism. Market authorities cannot limit market elements to the role of a particular industry or a number of certain industries, because this will only lead to monopolistic behavior, where the productivity of an industry can be limited for the sake of price increases or otherwise (Suradin, 2018).

Freedom is an important part of Islamic business ethical values, but that freedom does not harm collective interests. Individual interests are wide open (Hall, 2019). The absence of an income limit for someone encourages people to actively work and work with all their potential. The human tendency to continually fulfill his unlimited personal needs is controlled by the obligation of each individual to his society. This balance between individual and collective interests is the driving force for the movement of the economy without destroying the existing social system.

4. Responsibility

In the business world, accountability is carried out on two sides, namely the vertical side (to Allah SWT) and the horizontal side to fellow humans. A Muslim must believe that Allah SWT always

observes his behavior and will have to be held accountable for all his behavior to Allah SWT in the hereafter. The horizontal side to humans or to consumers. Responsibility in business must be displayed in a transparent manner (openness), honesty, optimal service and doing the best in all matters.

On the individual side, the axiom of responsibility is so fundamental in Islamic teachings, especially when it comes to economic freedom. Acceptance of this principle of individual responsibility means that everyone will be personally judged on the Day of Judgment. There is no single way for someone to get rid of his evil deeds except by asking Allah SWT's forgiveness and doing good deeds. Islam does not recognize the concept of inherited sin, therefore no one is responsible for the mistakes of others.

In Islamic business ethics, there are a number of actions that can support business people, namely generosity, good service motives, and awareness of Allah SWT and priority rules. In the Islamic view, this attitude is highly recommended in doing business. From an attitude of truth, policy and honesty, a business will automatically give birth to brotherhood. Fraternal partnership between parties with an interest in mutually beneficial business without any activity and remorse (Shafaei, 2015). Factors implementation of ethical business principles of Islam, such as generosity (leniency), the motive of service (service motives) and awareness of the existence of Allah SWT and the rules relating implementation priority (consciousness of Allah and of His prescribed priorities).

Methodology

This study is a descriptive qualitative research related to halal tourism. This is a kind of a library research in which the data source used is secondary data in the form of scientific articles and books in accordance with this study. The focus of this study is halal tourism in the perspective of Islamic business ethics including halal tourism and Islamic business ethics values in halal tourism. This study aims to provide an overview regarding halal tourism, especially in the perspective of Islamic business ethics as a consideration for the direction of halal tourism policies that exist in the current era. The data analysis technique used in this study is qualitative analysis which includes data reduction, data presentation, and drawing conclusions (Biklen, 2006).

Results and Discussion

Halal tourism is a tour whose process is in line with the principles of Islamic sharia values (Halkias, D, Pizzurno, E, De Massis, 2014), both

starting from the sole intention of worshiping and admiring Allah's creation, and during the journey it does not leave worship and after arriving at tourist destinations, does not lead to things that are contrary to sharia, eating and drinking is halalan thayyiban, so that his return can increase gratitude to Allah SWT. Halal tourism has universal product and service characteristics, its existence can be used by many people (Halimah, Siti, Ab Hamid, Yuhanis Abdul Aziz, Azmawani Abd Rahman, Siti Halimah, Ab Hamid, Yuhanis Abdul Aziz, 2018).

In this context, Islamic business ethics emerges on the grounds that Islam includes a set of teachings and values that can lead people to life happiness, both in this world and in the hereafter. In addition, Islam is also a system for all aspects of life, from social, economic, cultural, political and other aspects (Arifin, 2007). The application of the concept of Islamic business ethics consists of axioms or basic provisions, namely monotheism, justice / balance, free will and responsibility. The conception of the application of Islamic business ethics which focuses on halal tourism is described as follows:

1. Oneness (tauhid)

Oneness (tauhid) in the field of economics and business ethics has led halal tourism business stakeholders to believe that property belongs to Allah SWT alone. The concept of monotheism can also be called an integralistic concept, which means that all aspects of life and death are political, economic, social, and religious aspects that come from an integrated and consistent system. Tawheed is also the principle of Islamic economic philosophy which forms the basis of economics and practice relevant to logical, ethical and aesthetic values that can be functionalized into the human economy.

Halal tourism is part of the physical and spiritual needs of humans which are guided in a good and right direction, farthest from what is immoral (Khan, 2017). The purpose of halal tourism has a meaning that can be used as a guide to convey the syiar around the world (Kerdpitak, 2017), used as a lesson, to remember the Oneness of Allah SWT. Inviting and guiding people so as not to get lost to shirk or lead to kufr. Halal tourism is carried out in order to take ibrah or lessons from Allah SWT or the history of human civilization to open hearts so as to raise awareness that life in this world is impermanent. In essence, halal tourism is a journey to witness the signs of Allah SWT's power, its implementation in tourism is related to the da'wah process by instilling belief in the signs of the greatness of Allah SWT as evidence shown in the form of verses in the Qur'an.

2. Fairness / Balance (equilibrium)

Balance or justice describes the horizontal dimensions of Islamic teachings that are related to the overall harmony in the universe. The laws and order we see in the universe reflect a

harmonious balance. Balance is the basis of thought and awareness in the utilization and development of property so that property does not cause destruction for humans but becomes a medium for the perfection of the human soul as caliph. Islamic teachings are oriented towards the creation of human characters who have balanced and fair attitudes and behaviors in the context of the relationship between humans and themselves, with other people (society) and with the environment (Rahman, 2014).

Where this balance is emphasized by Allah by calling Muslims as *ummatan wasathan*. *Ummatan wasathan* is a people who have togetherness, dynamism in movement, direction and purpose and have collective rules that function as mediators or correctors. Thus, fairness / balance is a fundamental ethical principle that must be applied in business activities (Nicolaidis, 2014). If justice / balance stands everywhere, social harmony will spread to all levels of society. Because this principle of balance will lead people to prevent all forms of monopoly, hoarding, waste and concentration of economic power in one hand or one group (Nur Sa'adah Muhamad, Syahnaz Sulaiman, 2019).

The very basic ethical issues felt by the business sector are coherence and dogma (Jabir, 2007). The perception surrounding the core of the coherence view to implementing halal tourism business with honesty deeds and attachment to view each stakeholder (stakeholders) in a fair and balanced. Tourists both of Muslim and non-Muslim on halal tourism will observe that halal tourism manifests a firm attachment to ethical business practices their (Kamal, Maryam, Zadeh Gilani, 2017). Islam is very concerned with justice / balance, the concept of *al-Adl wa al-Ihsan* is a part of submission only to Him. The issue of justice is closely related to ethical business activities.

3. Free Will

Free will is Islam's most original contribution to the social philosophy of the " free " human concept. Only God is free, but within the limits of His creation scheme, humans also have relative freedom of their life. Humans are granted the freedom to guide their lives as caliphs on earth. Individual freedom is guided by broad guidelines and individuals can travel on their own, it requires careful thought to interpret that freedom in a particular social context and to meet the changing needs of the times (Leoni, 2004). To some extent, humans have free will to direct their life towards the goal of attaining self-purity. Thus human freedom is relative, while the freedom that Allah SWT has is absolute.

Humans have both freedom and action in order to get benefit. However, in Islam freedom is limited by the values contained in the Qur'an and Hadith. For example in Islam, tourist destinations such as

those in halal tourism play a role in spurring economic life (Winarti, 2017). That can apply if there is no intervention, including even from the government. In Islam, free will has its own place, because the potential for freedom has existed since humans were born on earth. However, once again it needs to be emphasized that the freedom that exists in humans is limited (Perano, 2018), while the unlimited freedom belongs only to Allah SWT.

Based on this axiom of free will, humans have the freedom to enter into agreements in economic (business) transactions (Jeaheng, Yoksamon, 2019). However, a Muslim has the belief that the one who has absolute free will is Allah SWT, so he will glorify all the promises He makes. Thus, freedom of will is closely related to unity and balance and is limited by responsibility.

4. Responsibility

Logically, the principle of responsibility is related to the principle of free will which sets limits on what humans are free to do in relation to the human need to be responsible for everything they do. Responsibility is a dynamic principle related to human behavior. In fact, it is an individual dynamic force to maintain the balance quality in society. In this principle, humans are given the freedom to choose and will accept the consequences of what they choose.

Halal tourism activities are increasingly required to fulfill the responsibilities of halal tourism stakeholders, where there are unlimited needs that must be obtained by tourists, namely pleasure needs in their leisure time (Nicolaidis, A & Grobler, 2017). This demand creates economic growth which can be seen from the increasingly developing use of technology. Tourism is currently increasingly hi-tech in providing facilities. Responsibility for the sustainability of tourism must be maintained, given that tourism is a tool for triggering the economic revival of an area that must be protected for its integrity and sustainability for the sake of achieving sustainable tourism and can be an agent of positive change where tourism is developed (Muhammad Haseeb, Gholamreza Zandi, 2017).

Islamic business ethics is one of the controlling tools in changing the way of thinking or human paradigm that will restore human existence in an ideal ecological system in carrying out activities or in tourism development which refers to the large activities of the halal tourism industry (Haq, 2014). In other words, Islam places great emphasis on the aspect of responsibility, although it does not neglect personal or individual freedom. This means Islam wants responsible freedom (Hanim, Norlida, Mohd Salleh, 2014). That humans must dare to be responsible for their choices, not only to humans but also to Allah SWT.

Conclusion

Based on the above explanation, it can be concluded that halal tourism in the perspective of Islamic business ethics implies that in relation to the concept of monotheism, the aspects of halal tourism in human life as tourism actors form a homogeneous unity, which is consistent from within and integrates with nature broadly. This is the vertical dimension of Islam. Related to the concept of oneness is a balance between various human activities as in halal tourism to create the best social rules. This sense of balance is obtained through conscious goals, it is part of the horizontal dimension of Islam. Related to free will is the human ability to act without external pressure in terms of Allah SWT' creation as the caliph of Allah SWT on earth. Regarding responsibility, it is imperative that humans take into account all their actions, especially is in carrying out halal tourism what their activities. In Islamic teachings, there are various kinds of values that can be developed in life and in life. Values related to God, relationships with humans, to behavior. Including ethical behavior in doing business, the main task of Islamic business ethics in halal tourism is centered on finding ways to align tourism interests with the guidance of morality. Therefore the novelty from this study is by applying business ethics, it is hoped that it will provide a new understanding or perspective, namely that business is not separated from ethics, especially in the halal tourism business which involves many parties in its activities.

Implication, Limitations and Future Research

Directions

Practically, halal tourism is part from something entity Islamic business, that behavior business good human or bad, certain based on norm and ethics. If follow norm or ethics, then deed that well, otherwise If no in accordance norm or ethics of course deed that bad. Theoretical implications support previous findings regarding the theory of halal tourism having an impact and implementation on Islamic business ethics. This research has limitations because it only examines halal tourism with Islamic business ethics. In addition, the pilot study only focuses on the halal tourism sector using relevant literature. Subsequent studies need to examine more deeply related to Islamic business ethics by considering various sectors based on empirical evidence. As well as considering the various influences of unity (tawhid), fairness/balance (equilibrium), free will, responsibility in other important sectors besides halal tourism in the future.

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