



ISSN 2809-8501 (Online)

UTSAHA: Journal of Entrepreneurship

<https://journal.ifpublisher.com/index.php/joe>

Vol. 1, Issue 1, January 2022

doi.org/10.56943/joe.v1i1.888

Al-Ghazali's Sharia Ethics Framework in Community-Based Tourism Management

Tri Widodo¹, Warmin², Unis Khaerunisa³, Sukriyadin Zebua^{4*}, Wahdan⁵

¹triwidodo.lapan@gmail.com, ²warminkh@yahoo.com, ³uniskhaerunisa@gmail.com,

⁴sukriyadinzebua14@gmail.com, ⁵wahdanalhaq04@gmail.com

Institut Nida El Adabi

*Corresponding Author: Sukriyadin Zebua

Email: sukriyadinzebua14@gmail.com

ABSTRACT

This study examines the management practices of Situ Pasir Maung, a community-based tourist destination in Dago Village, Parungpanjang District, Bogor Regency, through the lens of Imam Abu Hamid Al-Ghazali's Islamic business ethics framework. As tourism intensifies globally, ensuring that tourism management aligns with Islamic ethical principles becomes increasingly critical, particularly in Muslim-majority contexts. This research addresses two principal questions: how tourism management is practically implemented at Situ Pasir Maung, and to what extent these practices conform to Al-Ghazali's ethical dimensions. Employing a qualitative descriptive approach, the study utilizes semi-structured interviews with five key informants, direct field observations, and documentation analysis to gather empirical data. The findings demonstrate substantial alignment between operational practices and Al-Ghazali's four core ethical principles: al-dunya mazra'at al-akhirah (the world as preparation for the hereafter), maslahah (social welfare), akhlaq al-karimah (moral virtue), and avoidance of riba (usury). The management exhibits integration of spiritual consciousness into daily operations through collective prayers and prohibition of un-Islamic entertainment, prioritizes community welfare through local employment and profit-sharing mechanisms, maintains moral excellence through transparent pricing and honest conduct, and adheres to Sharia-compliant financing through mudharabah and musyarakah arrangements. The study concludes that Al-Ghazali's classical ethical framework remains relevant and operationalizable in contemporary tourism management, offering a replicable model for sustainable Islamic tourism development that reconciles economic viability with ethical integrity and social responsibility.

Keywords: Al-Ghazali, Community-Based Tourism, Islamic Business Ethics, Tourism Management, Village-Owned Enterprise

INTRODUCTION

In the contemporary era of globalization and modernization, marked by accelerated technological progress and heightened social mobility, the tourism sector has emerged as a fundamental pillar of economic growth and social welfare across numerous nations, including Indonesia. Tourism activities extend beyond mere economic stimulation; they fulfill critical functions in education, cultural preservation, and environmental sustainability. Nevertheless, the intensification of tourism activities has given rise to substantial ethical challenges, particularly concerning the management and operational practices of tourism destinations. A considerable number of tourism enterprises prioritize profit maximization at the expense of moral, social, and spiritual values that ought to underpin all economic activities (Suhendi, 2019).

Within the framework of national economic development, Indonesian tourism demonstrates considerable potential as a catalyst for local economic empowerment. Law No. 10 of 2009 on Tourism establishes that tourism activities constitute not merely economic ventures but must equally address cultural, social, and environmental dimensions. This legislative framework emphasizes that tourism management should be anchored in moral and ethical values to ensure comprehensive societal benefits. In this context, Islamic business ethics offers a holistic moral foundation for ensuring that economic activities are conducted in a manner that is equitable, sustainable, and compliant with Sharia principles (Rivai et al., 2019).

Islamic doctrine conceptualizes economic and business activities as integral components of worship. Every economic undertaking by individuals encompasses both worldly and spiritual dimensions and must aspire to achieve *maslahah* (social welfare) and divine blessing. This principle corresponds with the concept of *muamalah*, which regulates social and economic interactions among individuals on the basis of justice, honesty, responsibility, and the prohibition of exploitative practices such as *riba*, *gharar*, and *maysir* (Al-Qaradhawi, 2014). In the sphere of tourism management, the application of Islamic business ethics becomes imperative to ensure that economic activities within this sector transcend profit orientation and contribute meaningfully to social and spiritual well-being.

Among the most influential scholars who formulated a comprehensive framework of Islamic business ethics is Imam Abu Hamid Al-Ghazali (1058-1111 CE). Through his seminal work *Ihya' Ulum al-Din*, Al-Ghazali synthesized jurisprudence, philosophy, and spirituality into a unified ethical system (Al-Qasimi, 2019). He maintained that business and economic activities cannot be divorced from religious values. Al-Ghazali proposed four fundamental ethical principles in business: (1) the world as a means to the hereafter (*al-dunya mazra'at al-akhirah*), (2) social welfare or *maslahah*, (3) moral virtue, and (4) the avoidance of *riba*. These principles function as moral guidelines for entrepreneurs and managers,

ensuring that business activities are conducted as acts of worship while contributing to collective welfare.

In the context of contemporary tourism, Al-Ghazali's ethical perspective provides a valuable framework for addressing the moral challenges frequently encountered in tourism enterprises, including price manipulation, labor exploitation, and insufficient social responsibility. Consequently, examining the application of Al-Ghazali's ethical framework in tourism management is both relevant and necessary for establishing an equitable and ethically grounded economic model (Al-Hasan, 2014).

A practical illustration of community-based tourism management can be observed at Situ Pasir Maung, a natural tourist destination situated in Dago Village, Parungpanjang District, Bogor Regency. Originally an underdeveloped swamp area, the site has been transformed into a community-managed tourist attraction through the collaborative initiative of the local village government and the Village-Owned Enterprise (BUMDes). The management of Situ Pasir Maung encompasses the development of various facilities, including water recreation areas, gazebos, food stalls, and rest zones, thereby generating economic opportunities while providing recreational value for the local community.

Recent scholarship has increasingly recognized the significance of Islamic ethics in tourism development. Battour and Ismail (2016) conducted a seminal study examining the determinants of Muslim tourists' behavior, highlighting the critical role of Islamic values in shaping tourism preferences and destination choices. Their research demonstrated that adherence to Islamic principles significantly influences tourism consumption patterns and destination selection processes. Building upon this foundation, Carboni et al. (2014) explored the application of Islamic ethics in sustainable tourism development within Muslim-majority regions. Their findings indicated that integrating Islamic ethical principles into tourism planning not only enhances destination authenticity but also promotes socially responsible tourism practices that benefit local communities while preserving cultural and religious values.

The discourse on halal tourism has gained substantial momentum in academic literature. Battour et al. (2011) investigated the relationship between halal tourism attributes and tourist satisfaction, revealing that compliance with Islamic requirements substantially enhances tourist experiences and destination competitiveness. Their study underscored the economic viability of implementing Sharia-compliant tourism models. Similarly, Pamukcu and Sariisik (2021) examined the conceptual dimensions of halal tourism from both supply and demand perspectives, arguing that successful halal tourism development requires comprehensive understanding of Islamic jurisprudence and its application to contemporary tourism management. Their research emphasized the need for theoretical frameworks that bridge classical Islamic scholarship with modern tourism practices.

Community-based tourism management through Islamic ethical frameworks has received growing scholarly attention. Jaelani (2017) analyzed the role of Islamic economics in community empowerment through halal tourism development in Indonesia, demonstrating how Islamic business principles foster inclusive economic growth while maintaining cultural integrity. Furthermore, Wardi et al. (2018) investigated the impact of halal tourism on Muslim tourists' behavioral intentions in Indonesia, finding that perceived Islamic values in tourism destinations significantly influence visitor satisfaction and loyalty. These studies collectively suggest that the application of Islamic ethical principles in tourism management extends beyond religious compliance to encompass broader socioeconomic benefits.

Notwithstanding these positive developments at Situ Pasir Maung, an assessment of the extent to which its management aligns with Islamic ethical principles remains necessary. Limited research has specifically examined the implementation of Al-Ghazali's ethical framework in the governance of local tourism enterprises. Previous studies, such as Sugiarti (2015), who analyzed strategies for developing Sharia tourism in Bandung; Subarkah (2018), who explored the potential of halal tourism in Nusa Tenggara Barat; and Mar'atussolihah (2022) who investigated Sharia tourism practices through the lens of *maqashid al-shariah*, have provided valuable insights. However, these studies have not yet addressed the practical application of Al-Ghazali's ethical philosophy in local tourism governance. Despite the growing body of literature on Islamic tourism, empirical research specifically examining Al-Ghazali's ethical framework in community-based tourism management remains limited.

The present study therefore aims to address this research gap by examining how the management of Situ Pasir Maung reflects Islamic business ethics based on Al-Ghazali's principles. The study is guided by two principal research questions: (1) How is tourism management practiced at Situ Pasir Maung, Dago Village, Parungpanjang District, Bogor Regency? (2) To what extent does this management align with Al-Ghazali's ethical dimensions, including *al-dunya mazra'at al-akhirah*, *maslahah* (social welfare), moral goodness, and the avoidance of *riba*?

The objectives of this study are twofold. First, it seeks to provide a detailed description of the management practices of the Situ Pasir Maung tourism area as implemented by BUMDes Dago. Second, it aims to analyze these practices through Al-Ghazali's ethical framework. The findings are anticipated to contribute theoretically to the field of Islamic Economic Law, particularly in elucidating the role of business ethics in tourism management. From a practical standpoint, this study offers guidance for tourism managers and policymakers in applying Islamic ethical principles that reconcile economic profitability with social welfare and spiritual well-being. Beyond revealing empirical findings regarding tourism management at Situ Pasir Maung, this research proposes a conceptual framework for tourism ethics grounded in Al-Ghazali's paradigm. This framework may serve

as a model for sustainable Sharia-compliant tourism development in Indonesia and potentially inform similar initiatives in other contexts.

RESEARCH METHODOLOGY

This study adopts a descriptive qualitative approach to examine the management practices of the Situ Pasir Maung tourism site in Dago Village, Parungpanjang District, Bogor Regency, through the lens of Al-Ghazali's Islamic business ethics framework. The qualitative approach was selected because it enables researchers to explore complex social realities with emphasis on meaning, values, and ethical considerations embedded in human behavior and organizational processes (Jason & Glenwick, 2016). Unlike quantitative research, which prioritizes numerical data and statistical generalization, qualitative research emphasizes in-depth exploration of phenomena within their natural settings. Consequently, this approach is particularly suitable for understanding how ethical principles are applied in actual tourism management contexts and how local actors internalize Islamic moral values in their decision-making processes. The descriptive research design employed in this study aims to systematically depict the characteristics and dimensions of the phenomenon under investigation without manipulating any variables. The central focus is to describe and interpret how the management of Situ Pasir Maung reflects Al-Ghazali's four core ethical principles: *al-dunya mazra'at al-akhirah* (the world as a field for the hereafter), *maslahah* (social welfare), moral virtue (*akhlaq al-karimah*), and the prohibition of *riba* (usury or unethical gain).

The investigation was conducted as field research complemented by a library-based review to strengthen the theoretical foundation. The field component involved direct engagement with the tourism site and its stakeholders, enabling the acquisition of authentic and contextual data. The research location, Situ Pasir Maung, was selected purposively due to its distinctive status as a community-based tourism destination managed under a Village-Owned Enterprise (Badan Usaha Milik Desa or BUMDes). This setting provides an appropriate context for investigating the intersection of local economic development, ethical governance, and Sharia compliance. The key participants in this study included tourism managers, BUMDes administrators, local government representatives, visitors, and community members who were directly involved in or affected by the tourism management practices. These participants were selected through purposive sampling technique to ensure that the information gathered was rich, relevant, and representative of various perspectives within the tourism ecosystem (Creswell & Poth, 2018).

Data collection was executed using three primary methods: observation, interview, and documentation. The observation technique was employed to capture authentic activities, interactions, and managerial procedures occurring at the site,

such as employee behavior, service delivery, community involvement, and environmental maintenance. Field observations enabled understanding not only of explicit operational systems but also of implicit values guiding the conduct of managers and workers. The interview technique involved semi-structured interviews, which provided flexibility for participants to share their experiences and opinions while allowing exploration of emerging themes. Interviews were conducted with five key informants representing different stakeholder groups, including the head of BUMDes, the site manager, local religious leaders, visitors, and residents living around the site. The interview questions were designed to explore participants' understanding of ethical tourism management, Sharia compliance, and their awareness of Al-Ghazali's moral principles. The documentation technique encompassed collecting supporting materials such as government regulations on tourism, BUMDes reports, financial records, brochures, photographs, and related archival documents that could enrich the empirical evidence.

In addition to field data, a library research component was employed to strengthen the theoretical and conceptual framework of the study. Secondary data were gathered from classical Islamic texts, particularly Al-Ghazali's *Ihya' Ulum al-Din*, contemporary works on Islamic business ethics, official reports on Sharia tourism, and scholarly articles discussing ethical, sustainable, and community-based tourism management. These sources were critically analyzed to establish the philosophical foundation and identify the indicators for assessing Sharia-based ethical compliance in tourism operations. The integration of primary and secondary data facilitated a comprehensive understanding of both the theoretical underpinnings and practical manifestations of Islamic business ethics in tourism management.

The process of data analysis followed the interactive model developed by Miles and Huberman (1994), which comprises three main stages: data reduction, data display, and conclusion drawing or verification. Data reduction involved selecting, focusing, and simplifying raw data obtained from observations, interviews, and documents to identify the most relevant information. Data display entailed organizing the processed data into thematic matrices and descriptive narratives that highlight patterns and relationships between management practices and ethical principles. Conclusion drawing and verification were performed through continuous comparison of empirical findings with Al-Ghazali's ethical theory and related literature to ensure theoretical consistency and validity. The analytical process aimed to produce a comprehensive interpretation of how ethical principles are operationalized in the tourism management process, thereby addressing the research questions posed in this study.

To enhance the credibility and trustworthiness of the findings, the study applied several validation techniques, including triangulation of data sources and methods, prolonged engagement in the field, and member checking. Triangulation

ensured that information obtained from observations, interviews, and documents was consistent and corroborated across multiple sources. Prolonged engagement allowed the researcher to build rapport with participants, gain deeper insight into the local context, and minimize potential bias. Member checking was utilized to confirm the accuracy of interpretations by presenting preliminary findings to key participants for feedback. Ethical considerations were observed throughout the research process, ensuring informed consent, confidentiality, and respect for participants' perspectives and cultural norms. These validation measures collectively strengthen the rigor and reliability of the qualitative inquiry.

This methodological framework integrates empirical fieldwork with theoretical reflection to explore the embodiment of Al-Ghazali's ethical values in tourism management. The qualitative-descriptive design employed allows for a nuanced understanding of how Sharia-based moral concepts can guide the governance of community-based tourism enterprises such as Situ Pasir Maung. By combining direct observation, in-depth interviews, and document analysis within a rigorous analytical framework grounded in Miles and Huberman's (1994) interactive model, the study provides a credible and holistic examination of Islamic ethical implementation in tourism management. This comprehensive methodological approach ensures that the research findings are both theoretically grounded and empirically robust, contributing meaningful insights to the field of Islamic Economic Law and tourism management (Sugiyono, 2019).

RESULT AND DISCUSSION

Tourism Management Practices at Situ Pasir Maung

The Situ Pasir Maung tourist area operates under the authority of the Village-Owned Enterprise (BUMDes) of Dago Village, with primary objectives centered on sustainable utilization of natural resources, creation of employment opportunities, and promotion of local economic growth. The management structure comprises a director, operational manager, and supporting staff responsible for administration, environmental maintenance, and visitor services. Observational data indicate that the site has undergone gradual transformation from a simple natural lake into a structured recreational destination offering water rides, food stalls, and community-based enterprises such as local product kiosks.

The management model emphasizes transparency in financial transactions and active community participation. Revenue generated from ticket sales, parking fees, and local product sales is systematically allocated for site maintenance, community empowerment programs, and infrastructure improvement. Documentation analysis reveals that financial records are maintained transparently and made accessible to community stakeholders through regular reporting mechanisms facilitated by BUMDes. Local youth are prioritized in employment decisions, with management providing training in hospitality and customer service.

Small-scale vendors from surrounding communities are granted preferential access to commercial spaces within the tourism site, enabling them to market local products directly to visitors. Interview data from five key informants, including the BUMDes director, site manager, local religious leader, visitor representative, and community member, consistently emphasized that these participatory mechanisms have contributed to income diversification and strengthened social cohesion within Dago Village.

This community-oriented management philosophy aligns with the concept of *maslahah 'ammah* (public welfare), a principle strongly emphasized by Al-Ghazali, which asserts that all economic activities should aim to benefit the broader community rather than serve individual or private interests (Al-Qasimi, 2019). The BUMDes system thus functions not only as an economic mechanism but also as a moral institution, promoting equity, cooperation, and shared responsibility among stakeholders.

Implementation of Al-Ghazali's Ethical Principles

Al-Ghazali's ethical philosophy provides a comprehensive framework for evaluating the morality and Sharia compliance of business practices. The analytical focus centers on four interrelated principles: the world as a preparation for the hereafter (*al-dunya mazra'at al-akhirah*), the pursuit of *maslahah* (social welfare), the embodiment of moral virtue, and the prohibition of *riba* (usury). Each principle is examined in relation to empirical evidence gathered through field observations, interviews, and documentation analysis.

The World as a Preparation for the Hereafter (*al-dunya mazra'at al-akhirah*)

The principle of *al-dunya mazra'at al-akhirah* emphasizes that economic activity constitutes not merely a worldly pursuit but a spiritual endeavor aimed at achieving divine pleasure. At Situ Pasir Maung, the management demonstrates integration of this principle through multiple operational practices that reflect Islamic consciousness. Interview data reveal that staff members routinely commence their daily activities with collective prayers (*dhuha* and *dhikr* sessions), maintain modesty in customer interactions, and enforce policies prohibiting entertainment forms that contradict Islamic teachings. The operational manager explained that “every activity we undertake here begins with prayer and intention to serve the community while seeking Allah's blessing. We view this work not simply as employment but as a form of *ibadah* (worship) that brings benefit to society.”

The physical infrastructure further manifests this spiritual dimension. Observational data document the presence of a *musholla* (prayer room) positioned centrally within the tourism complex, equipped with ablution facilities and prayer equipment. Signage throughout the site incorporates Islamic greetings and reminders about proper conduct. The management has deliberately designed the

recreational spaces to accommodate family-oriented activities that align with Islamic values of modesty and moral propriety. These arrangements demonstrate how the principle of *al-dunya mazra'at al-akhirah* translates into concrete management decisions shaping both the physical environment and organizational culture (Al-Qasimi, 2019).

The Pursuit of Social Welfare (*Maslahah*)

The second ethical dimension concerns the pursuit of *maslahah*, or collective well-being, which Al-Ghazali positioned as a fundamental objective of all economic activities. The management practices demonstrate substantive commitment to this principle through multiple initiatives that prioritize community welfare over profit maximization. Employment data indicate that approximately 85 percent of permanent and casual staff are residents of Dago Village and surrounding areas. Beyond direct employment, the management has established a vendor partnership program that provides designated commercial spaces for small-scale entrepreneurs from the community. These vendors, numbering approximately twenty individuals and family units, sell local food products, handicrafts, and agricultural produce to site visitors. The partnership operates on a profit-sharing basis rather than fixed rental fees, which reduces financial burden on small vendors and aligns incentives between the BUMDes and community entrepreneurs.

The management's commitment to *maslahah* extends to pricing strategies designed to ensure accessibility for diverse socioeconomic groups. Entrance fees are deliberately maintained at modest levels, significantly below comparable commercial tourism sites in the region, enabling families from lower-income backgrounds to access recreational opportunities. The management has also implemented differential pricing for community members and established free-entry days coinciding with Islamic holidays. These pricing policies reflect Al-Ghazali's assertion that the purpose of commerce is to create prosperity for all rather than to enrich a few (Rivai et al., 2019).

Environmental stewardship represents another dimension of *maslahah* implementation. The management collaborates with local residents in conservation programs, including regular waste management initiatives, tree planting campaigns, and water quality monitoring activities. Interview data indicate that these environmental programs are framed explicitly as fulfillment of Islamic responsibilities toward environmental preservation (*hifz al-bi'ah*), which Al-Ghazali identified as integral to the broader concept of *maslahah*. Community participation in these programs has strengthened environmental awareness while reinforcing collective ownership of the tourism resource.

Upholding Moral Virtue (*Akhlaq al-Karimah*)

The third ethical dimension concerns moral excellence in interpersonal and business relations. Ethical virtues such as honesty (*sidq*), trustworthiness (*amanah*),

and fairness ('*adl*') constitute the foundation of Islamic business conduct. Observational data from Situ Pasir Maung reveal consistent manifestation of these virtues among management and staff across multiple operational contexts. Customer service interactions observed during field visits demonstrated respectful communication, transparent information provision, and genuine concern for visitor satisfaction and safety.

The management has institutionalized several mechanisms to ensure moral conduct in business transactions. Pricing structures are standardized and transparently displayed at entry points and vendor locations to prevent exploitation or unfair treatment of visitors. Financial transactions are documented systematically, with regular audits conducted by BUMDes oversight committees to ensure accountability. The BUMDes director emphasized that “we have made a commitment that honesty will be the foundation of our operations. Visitors must trust that they will be treated fairly, and our staff must know that their integrity is more valuable than short-term profit.”

The management's approach to conflict resolution further illustrates the implementation of *akhlaq al-karimah*. Staff members receive training in conflict management that emphasizes dialogue, empathy, and mutual understanding. Interview data from staff indicate that disputes with visitors or among employees are typically resolved through respectful discussion aimed at identifying mutually acceptable solutions. This approach reflects the Islamic principle of *sulh* (reconciliation) and embodies the prophetic model of business ethics, in which moral integrity served as the foundation of trust and social harmony (Robiah, 2018).

Avoidance of *Riba* and Unethical Transactions

The fourth principle relates to the prohibition of *riba*, encompassing any form of financial exploitation or interest-based transactions that Islam considers unjust and harmful to social welfare. The management of Situ Pasir Maung demonstrates compliance with this principle through deliberate avoidance of conventional interest-bearing financing and engagement in Sharia-compliant financial arrangements. Documentation analysis reveals that initial capital investment was derived from village government development grants (Alokasi Dana Desa) and community-based contributions through a cooperative savings mechanism.

In ongoing operations, the management has adopted profit-sharing mechanisms (*mudharabah* and *musyarakah*) when cooperating with vendors and potential investors. Under the *mudharabah* arrangement applied to vendor partnerships, the BUMDes provides space and basic infrastructure while vendors contribute labor and inventory, with profits divided according to predetermined ratios. This arrangement distributes risk and reward equitably, avoiding the exploitation inherent in fixed-rent systems that burden small entrepreneurs regardless of their actual earnings. The management maintains comprehensive financial records that document all transactions transparently, ensuring

accountability to community stakeholders and compliance with Islamic financial principles. These records are reviewed quarterly by a supervisory board that includes religious scholars from the local community who assess Sharia compliance.

The empirical evidence gathered from Situ Pasir Maung demonstrates substantial alignment between Al-Ghazali's theoretical framework and actual tourism management practices. This operational synthesis reflects what contemporary Islamic economics scholars describe as tawhidic balance, wherein the spiritual, social, and economic dimensions of human activity are unified rather than compartmentalized (Asutay, 2012). The case illustrates that local community-based enterprises can effectively embody this balance by aligning operational efficiency with moral purpose.

The observed alignment between Islamic values and community welfare at Situ Pasir Maung strongly supports the theoretical propositions advanced by Battour and Ismail (2016), who argued that Islamic principles significantly influence tourism management effectiveness and stakeholder satisfaction. The present study extends their work by demonstrating specifically how Al-Ghazali's classical ethical framework can be operationalized in contemporary community-based tourism contexts. While Battour and Ismail focused primarily on consumer behavior and destination selection, this research illuminates the supply-side mechanisms through which Islamic ethics shape organizational practices, governance structures, and stakeholder relationships.

The community empowerment outcomes documented at Situ Pasir Maung corroborate the findings of Jaelani (2017), who identified Islamic economic principles as effective drivers of inclusive development in Indonesian halal tourism contexts. However, the present study extends Jaelani's analysis by providing granular evidence of specific mechanisms through which empowerment occurs, including preferential employment policies, profit-sharing vendor partnerships, and participatory governance structures. The emphasis on moral virtues observed in operational practices resonates with Robiah's (2018) analysis of prophetic business ethics, particularly the centrality of honesty, trustworthiness, and fairness. The present research extends this conceptual framework by documenting how these abstract virtues are institutionalized through specific organizational mechanisms: transparent pricing displays, systematic financial auditing, and conflict resolution protocols.

The financial practices at Situ Pasir Maung, particularly the avoidance of interest-based financing and adoption of profit-sharing mechanisms, align with the Sharia-compliant tourism models discussed by Battour et al. (2011) and Carboni et al. (2014). However, while these previous studies focused primarily on consumer-facing aspects of halal tourism, the present research reveals that Sharia compliance extends to fundamental financial architecture and governance structures. The utilization of *mudharabah* and *musyarakah* arrangements demonstrates practical

alternatives to conventional financing that distribute economic risks and rewards more equitably.

The integration of environmental stewardship into the operational framework provides empirical support for the theoretical linkages between Islamic ethics and sustainable tourism development proposed by Carboni et al. (2014). The present study extends this literature by demonstrating how environmental conservation is framed explicitly as a religious obligation (*hifz al-bi'ah*) rather than merely a pragmatic concern, which generates distinctive motivational dynamics and community participation patterns.

Table 1 Ethical Indicators Reflected in the Management of Situ Pasir Maung

Al-Ghazali's Principle	Observed Ethical Practice	Impact on Management
<i>Al-dunya mazra'at al-akhirah</i>	Daily prayers, prohibition of unethical activities	Builds spiritual integrity and positive workplace culture
<i>Maslahah</i> (Social welfare)	Community employment, fair profit distribution	Strengthens local economy and community participation
<i>Akhlaq al-karimah</i>	Honesty, transparency, and fairness	Increases visitor trust and management accountability
Avoidance of <i>riba</i>	Zero-interest financial transactions	Ensures Sharia compliance and ethical finance

Source: Fieldwork Data interpreted from Al-Qasimi (2019)

The evidence establishes that Sharia-compliant tourism management grounded in Al-Ghazali's ethical philosophy not only enhances community welfare but also strengthens the perception of Islamic tourism as a value-driven alternative to conventional recreational models. The ethical foundation provides practical guidance for maintaining stakeholder trust, ensuring long-term sustainability, and fostering social harmony. This aligns with the concept of sustainable Islamic tourism, where environmental stewardship, cultural preservation, and ethical governance converge to form a morally coherent tourism ecosystem (Battour & Ismail, 2016). The Situ Pasir Maung case thus offers a compelling demonstration that tourism development in Muslim-majority contexts can successfully integrate economic objectives with Islamic moral principles.

CONCLUSION

This research demonstrates that the management of the Situ Pasir Maung tourism destination in Dago Village, Parungpanjang District, Bogor Regency, successfully integrates Islamic business ethics as formulated by Imam Abu Hamid Al-Ghazali into its operational framework. Through descriptive qualitative analysis

supported by field observations, interviews, and document analysis, the study reveals that the tourism site effectively embodies four foundational ethical principles emphasized by Al-Ghazali: the understanding of worldly endeavors as preparation for the hereafter (*al-dunya mazra'at al-akhirah*), the pursuit of social welfare (*maslahah*), the cultivation of moral excellence (*akhlaq al-karimah*), and the prohibition of exploitative financial practices such as *riba*. The management demonstrates clear awareness that business and spiritual objectives must be interlinked, with daily activities preceded by collective prayers and guided by an understanding that work constitutes a form of worship when performed with sincerity and ethical consciousness. The commitment to *maslahah* is evident in the inclusive employment of local residents, equitable revenue-sharing through the Village-Owned Enterprise (BUMDes), and reinvestment of profits into community development and environmental conservation. From a moral standpoint, the management upholds *akhlaq al-karimah* by maintaining honesty, fairness, and transparency in interactions with visitors and stakeholders through standardized pricing systems, prohibition of deceitful behavior, and consistent efforts to provide courteous service. Furthermore, the management's avoidance of *riba* and adherence to Sharia-compliant financial principles through cooperative mechanisms and community contributions rather than interest-bearing loans strengthen the ethical legitimacy of its operations.

The implications of this research extend to both theoretical and practical domains. Theoretically, this study enriches the field of Islamic Economic Law by providing empirical validation of classical ethical theories within modern economic structures, demonstrating that Al-Ghazali's medieval ethical framework retains substantial relevance and applicability in contemporary tourism management contexts. The case of Situ Pasir Maung contributes to the discourse on Islamic moral economy by illustrating how local enterprises can embody universal Islamic principles while addressing modern socioeconomic challenges. Practically, the integration of Al-Ghazali's ethical framework into tourism management provides a replicable model for other community-based enterprises seeking to align their practices with Sharia principles. It offers a concrete framework for policymakers, tourism managers, and educators to develop business models that are economically viable while remaining ethically and spiritually grounded. The study reinforces the concept of sustainable Islamic tourism, which emphasizes the unity of environmental stewardship, social justice, and moral responsibility, demonstrating that these objectives can be integrated through thoughtful application of Islamic ethical principles to organizational design and operational decision-making.

The management of Situ Pasir Maung stands as a concrete example that economic productivity and moral integrity are not mutually exclusive but rather mutually reinforcing. By applying Al-Ghazali's ethical principles, the managers have cultivated a system of governance that promotes accountability, community empowerment, and sustainable development. This integration of ethics and

economics underscores a fundamental principle in Islamic thought: that every human endeavor, when guided by *iman* (faith) and *akhlaq* (virtue), becomes an act of worship and a source of *barakah* (divine blessing). The findings contribute meaningfully to the growing body of literature emphasizing that Islamic business ethics, when genuinely implemented, can shape a just, compassionate, and sustainable economic future rooted in moral excellence and social harmony. Future research should explore the application of Al-Ghazali's ethical framework in diverse tourism contexts and examine the long-term sustainability of Islamic ethics-based tourism management models across different geographical and cultural settings.

REFERENCES

- Al-Hasan, F. A. (2014). Etika Bisnis Al-Ghazali. *Jurnal E-Sya*, 1(1), 1–15. https://www.researchgate.net/publication/323965796_ETIKA_BISNIS_AL-GHAZALI
- Al-Qaradhawi, D. Y. (2014). *7 Kaidah Utama Fikih Muamalat* (Pertama). Pustaka Al-Kautsar.
- Al-Qasimi, S. J. (2019). *Buku Putih Ihya'Ulumuddin Imam Al-Ghazali*. Darul Falah.
- Asutay, M. (2012). Conceptualising and Locating the Social Failure of Islamic Finance: Aspirations of Islamic Moral Economy vs the Realities of Islamic Finance. *Asian and African Area Studies*, 11(2), 93–113. <https://doi.org/10.14956/ASAFAS.11.93>
- Battour, M., & Ismail, M. N. (2016). Halal tourism: Concepts, practises, challenges and future. *Tourism Management Perspectives*, 19(B), 150–154. <https://doi.org/10.1016/j.tmp.2015.12.008>
- Battour, M., Ismail, M. N., & Battor, M. (2011). The impact of destination attributes on Muslim tourist's choice. *International Journal of Tourism Research*, 13(6), 527–540. <https://doi.org/10.1002/jtr.824>
- Carboni, M., Perelli, C., & Sistu, G. (2014). Is Islamic tourism a viable option for Tunisian tourism? Insights from Djerba. *Tourism Management Perspectives*, 11, 1–9. <https://doi.org/10.1016/j.tmp.2014.02.002>
- Creswell, J. W., & Poth, C. (2018). Qualitative inquiry & research design : choosing among five approaches. In *Qualitative inquiry and research design* (Fourth Edition). SAGE.
- Jaelani, A. (2017). Halal Tourism Industry in Indonesia: Potential and Prospects. *International Review of Management and Marketing*, 7(3), 25–34. <https://www.econjournals.com/index.php/irmm/article/view/4352>
- Jason, L. A., & Glenwick, D. S. (2016). *Handbook of methodological approaches to community-based research: Qualitative, quantitative, and mixed methods*. Oxford University Press.
- Mar'atussolihah, I. (2022). ANALISIS PRAKTIK PARIWISATA SYARIAH DALAM PERSPEKTIF MAQASHID SYARI'AH (STUDI PADA LAFA PARK ADVENTURE DI CIKARANG BEKASI) [Fakultas Syariah dan Hukum Universitas Islam Negeri Syarif Hidayatullah Jakarta]. <https://repository.uinjkt.ac.id/dspace/handle/123456789/59684>

- Miles, M. B., & Huberman, A. M. (1994). *Qualitative Data Analysis: An Expanded Sourcebook*. SAGE Publications. <https://vivauniversity.wordpress.com/wp-content/uploads/2013/11/milesandhuberman1994.pdf>
- Pamukcu, H., & Sariisik, M. (2021). Suggestions for standardization of halal tourism in hospitality industry. *Journal of Islamic Marketing*, 12(2), 389–407. <https://doi.org/10.1108/JIMA-04-2019-0078>
- Rivai, V., Nuruddin, A., & Arfa, F. A. (2019). Islamic Business and Economic Ethics, Mengacu pada Alqur'an dan Mengikuti Jejak Rasulullah SAW dalam Bisnis, Keuangan, dan Ekonomi. In *Hukum Ekonomi*. Bumi Aksara.
- Robiah, F. (2018). *MARKETING HEBAT ALA RASULULLAH SAW*. Solo: Tinta Medina.
- Subarkah, A. R. (2018). Potensi dan Prospek Wisata Halal Dalam Meningkatkan Ekonomi Daerah (Studi Kasus: Nusa Tenggara Barat). *JURNAL SOSIAL POLITIK*, 4(2), 49. <https://doi.org/10.22219/sospol.v4i2.5979>
- Sugiarti, A. N. (2015). *STRATEGI PENGEMBANGAN PARIWISATA SYARIAH UNTUK MENINGKATKAN KUNJUNGAN WISATAWAN MUSLIM DOMESTIK DAN MANCANEGARA DI KOTA BANDUNG* [Universitas Pendidikan Indonesia]. <http://repository.upi.edu>
- Sugiyono. (2019). *METODE PENELITIAN KUANTITATIF KUALITATIF DAN R&D* (Edisi Kedua). Alfabeta.
- Suhendi, P. D. H. (2019). *Fiqh Muamalah*. RajaGrafindo Persada.
- Wardi, Y., Abror, A., & Trinanda, O. (2018). Halal tourism: antecedent of tourist's satisfaction and word of mouth (WOM). *Asia Pacific Journal of Tourism Research*, 23(5), 463–472. <https://doi.org/10.1080/10941665.2018.1466816>