



Accountability of the Sharia Supervisory Board (DPS) in Managing Sharia Accommodation Based on DSN-MUI Fatwa No. 108 of 2016 on Sharia Tourism (Case Study: Sharia Hotels in Medan City)

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Abstract - This study aims to analyze the accountability/responsibility of the Sharia Supervisory Board (DPS) in overseeing the operations of Sharia accommodations, with a specific focus on Sharia hotels in Medan City. The primary question addressed in this research is how the DPS fulfills its responsibility in ensuring the compliance of Sharia hotel operations with the principles outlined in DSN-MUI Fatwa No. 108 of 2016 on Sharia Tourism. This study employs a qualitative approach using a case study method. Data were collected through interviews, direct observations, and analysis of relevant documents. Interviews were conducted with DPS members, Sharia hotel management, and other related stakeholders to gain a deep understanding of DPS oversight implementation. The findings reveal that DPS plays a crucial role in monitoring the implementation of Sharia principles in Sharia hotels. However, challenges such as limited resources and uneven understanding among DPS members hinder effective oversight. The study highlights the need for capacity building and better coordination between DPS, hotel management, and other stakeholders to enhance accountability and ensure compliance with DSN-MUI fatwas. Effective DPS oversight can improve service quality, public trust, and the sustainability of Sharia hotel operations.

Keywords: Sharia Supervisory Board, Regulatory Compliance, Hotel

I. INTRODUCTION

In order to maintain security and equilibrium in the running of Sharia hotels in Indonesia, the Sharia Supervisory Board, also known as Badan Pengawas Syariah or DPS, is essential. The National Sharia Council of the Indonesian Ulema Council (DSN-MUI) Number 108, also known as DSN-MUI atau X, or 2016 on rules for Tourism Implementation founded on Sharia Principles, is the main source of rules upon which DPS is founded (Dahlifah & Sunarsih, 2020). DPS has a crucial role as a boss and guide, carrying out essential tasks in managing accommodation activities in compliance with relevant requirements, but without being directly incorporated into the organisational structure of Sharia hotels (Rahmawaty & Helmayunita, 2021). Law Number 21 of 2008 concerning Sharia Banking, which mandates that all Indonesian Sharia banks and financial institutions set up a DPS, is the foundation for the status of DPS (Faozan, 2013). According to the law's first paragraph (13), the DPS is an organisation entrusted with monitoring the bank's operations to guarantee that Sharia laws are being followed and offering recommendations and guidance (Prabowo & Jamal, 2017).

The supervision of DSN judgements in Sharia financial institutions is also a crucial aspect of the DPS's responsibility in managing Sharia hotels, in addition to ensuring that Sharia principles are implemented (Kebajikan & Afandi, 2021). DPS makes sure that Sharia principles are applied in all facets of the business by closely examining contracts and

agreements that Sharia financial institutions enter into (Sutapa & Hanafi, 2019). In addition, DPS is in charge of keeping an eye on establishments that facilitate worship, outlawing alcohol, and supervising any establishments that might promote injustice (Zaki, 2023). Along with monitoring compliance with DSN-MUI requirements and ensuring that penginapan services and management adhere to relevant rules, DPS also keeps an eye on the reporting and documentation that Sharia financial institutions need to submit in order to receive Sharia certification (Nurhisam, 2016).

Legally speaking, Law Number 10 of 2009 concerning Tourism still governs halal travel in Indonesia. This law's Article 5(a) emphasises that, in order to represent the idea of a balanced existence between humans and God, humans and one another, and humans and the environment, tourism must respect religious norms and cultural values. The law stresses the need to offer lodging and other services in the tourism sector, but it does not specifically regulate halal travel. In order to foster an environment that would support the growth of the tourism sector, the law also mandates that the government provide travellers with security, safety protection, and tourism information. In compliance with the rules and regulations, entrepreneurs in the tourism industry must also adhere to competency and business standards, which may include professional and business accreditation.

Law Nomor. 33 of 2014 concerning Halal Product Assurance has made it essential for tourism establishments, including hotels, restaurants, travel agents, and tourist locations, to certify their halal products. According to the regulations, this turns the formerly optional position into a required one. The Ajaran of the National Sharia Council of the Indonesian Ulema Council Nomor. 108 atau DSN- MUI atau X atau 2016, which governs the guidelines for the implementation of tourism based on Sharia principles, contains more information about the standardisation of halal tourism products and services in Indonesia. This ajaran discusses a number of halal tourism topics, including tour operators, hotels that adhere to Sharia law, and sharia travel agency (BPWS).

The absence of clear regulations controlling the operation of Sharia hotels poses various barriers to DPS monitoring, despite its crucial role (Ilhami, 2012). DPS in Sharia hotels solely uses Ajaran DSN-MUI Nomor. 108 as a framework for monitoring since the passage of PERMEN PAREKRAF Nomor. 11 (Bunga & Rosadi, 2019). To guarantee that the management of Sharia hotels conforms with Sharia principles and relevant rules in Indonesia, this obstacle must be handled. Due to the absence of particular laws, DPS must work extra hard—often without clear and thorough guidance—to ensure that every area of Sharia penginapan operations complies with the applicable provisions (Rosalina et angkatan laut (AL)., 2022).

According to earlier studies, the DPS is essential to guaranteeing that Sharia hotels follow the law (Susilawati et al., 2022). According to a study by Fauzi (2017), DPS oversight can improve Sharia hotels' adherence to the law (Boulanouar & Alqahtani, 2016). But studies also show that DPS has difficulties managing Sharia hotels, especially because of members' differing perspectives and the agency's limited resources (Andraeny, 2021). In order to ensure more effective and efficient supervision, it is imperative that DPS, penginapan management, and other pertinent parties improve their ability and coordination (Imron & Heradhyaksa, 2021). DPS features, such as cross-membership, have a beneficial effect on Sharia compliance at a substantial tingkat of 1%, according to Fakhruddin and Jusoh's (2018) paper, "Influence of Sharia Supervisory Board Characteristics on the Shariah Compliance" (Megawati, 2020). Other elements, such as DPS meetings and DPS experience, don't appear to have a big impact. According to this study, cross-membership in Sharia financial institutions may have a significant role in determining Sharia compliance (Belas Kasih & Jusoh, 2018). According to Hasan's (2019) research, the Department of Public Service (DPS) encounters difficulties when it comes to overseeing Sharia-compliant financial institutions. This is primarily because DPS members lack a comprehensive understanding of Sharia and there are insufficient resources available to facilitate efficient supervision. In order to increase the efficacy of supervision, Hasan highlights the necessity of ongoing training and capacity building for DPS personnel (Tradena et angkatan laut (AL)., 2022).

Established on February 10, 1999, the National Sharia Council of the Indonesian Ulema Council (DSN-MUI) is responsible for issuing fatwas and supervising the application of Islamic teachings in the financial and economic sectors (Alwi, 2022). In addition to acting as a resource for Sharia law, DSN-MUI works with other institutions and groups to address new financial and economic challenges (Helmi, 2018). The recommendation of the MUI-organized Sharia mutual fund (reksadana syariah) in July 1997 led to the creation of DSN-MUI. In 1999, DSN-MUI was formally established by decree MUI Number Kep-754, often known as MUI II or 1999. Since then, DSN-MUI has developed into a body that oversees the financial and economic sectors' implementation of Sharia principles (Al-Hakim, 2013).

Under the direction of DSN-MUI, a division of the Indonesian Ulema Council (MUI), DPS functions. The DPS is responsible for ensuring that all financial and economic operations carried out by the institutions under its supervision adhere to Sharia standards. It is not a separate entity, but rather a crucial component of the MUI framework (Fariana, 2017). DPS ensures that all operations and services rendered by Sharia hotels comply with the relevant Sharia rules by acting as the executor of the judgements and guidelines established by DSN-MUI (Awaluddin & Febrian, 2020). By carrying out its duties and responsibilities, DPS helps to preserve the reputation and confidence of the general public in Indonesian financial and commercial institutions that adhere to Sharia law.

II. METHOD

With an emphasis on Sharia hotels in the city of Area, the study technique is intended to examine the responsibility of the Sharia Supervisory Board (Badan Pengawas Syariah, or DPS) in managing the management of lodgings that comply with Sharia law. This study took a qualitative approach, using the case study methodology. This strategy was selected to provide a thorough comprehension of the DPS's responsibility in overseeing the application of Ajaran DSN MUI Nomor. 108 of 2016 concerning Sharia Tourism. A series of interviews with DPS personnel, Sharia Penginapan management, and other pertinent parties were used to gather information for the research. To gather thorough information, direct observation of operating procedures and document analysis were also carried out. An inductive technique was used to conduct informasi analysis, which involved analysing field data to establish trends and broad conclusions on the DPS oversight's accountability. It is anticipated that this case study methodology will offer a thorough grasp of how DPS carries out its responsibility to supervise the administration of Sharia-compliant lodgings, particularly in light of Ajaran DSN MUI Nomor. 108 of 2016's viewpoint.

III. RESULT AND DISCUSSION

1. The Responsibilities of the Sharia Supervisory Board (DPS) in Supervising Sharia Accommodation Operations

The following factors can be used to better understand the duties of the Sharia Supervisory Board (DSB) in overseeing the operations of Sharia lodgings, specifically in the context of the case study of Sharia Hotels in Area: The application of Sharia principles as outlined in Ajaran DSN MUI Number 108 of 2016 must be verified and validated by DPS. This include looking over places of worship, handling finances, and other pertinent matters. Furthermore, DPS is required to make sure that Sharia Hotels are operating in accordance with the requirements outlined in Ajaran DSN MUI. This includes verifying that religious regulations—such as those that forbid entertainment establishments that are incompatible with Islam and related provisions—are followed. Along with ongoing reporting on Sharia compliance, bookkeeping, and documentation of daily operations, DPS is also accountable for alat pemantau the reporting and paperwork needed by Sharia Hotels. Additionally, DPS may advise and counsel Sharia Penginapan management to improve comprehension and application of Sharia concepts, guaranteeing that hotel operations stay compliant with Islamic standards. The DPS is also accountable for responding to complaints and infractions; remedial and preventative measures must be taken to keep penginapan activities compliant with Sharia law. Lastly, in order to assure coordination and reinforce oversight in upholding Sharia

Penginapan conformity with Sharia principles, DPS can work with pertinent parties, such as Sharia financial institutions and other connected authorities. These DPS duties are essential to ensuring that the Sharia hotels in the area can follow the guidelines set out by Ajaran DSN MUI Number 108 of 2016 for Sharia law.

2. DPS Supervision Ensures Sharia Accommodation Compliance

Regarding adherence to the tenets of Ajaran DSN MUI Number 108 of 2016 on Sharia Tourism, the Sharia Supervisory Board's (DSP) oversight of Sharia lodgings, namely in the case study of Sharia Hotels in Area, may provide confidence. The following factors may influence how much compliance can be guaranteed by DPS supervision: Regular monitoring by DPS, which involves in-person inspections of penginapan facilities and everyday operations, offers a summary of how well Sharia Hotels adhere to Sharia standards. Through document analysis, policy, and operational practice audits, Dalam audits may assist DPS in identifying possible instances of non-compliance with Sharia principles. Particular inspections of places of worship, such prayer halls and the Quran, turn become important markers of adherence to Sharia law. Enhancing comprehension and application of Sharia principles in Penginapan operations is facilitated by DPS consultations and assistance for Sharia Penginapan management. To guarantee compliance with relevant requirements, DPS has to have a process in place for quickly responding to infractions via corrective measures. Working together with pertinent organisations, including the Sharia Supervisory Board, helps improve DPS oversight and create a cohesive effort to uphold Sharia compliance. Sharia Hotels provide DPS with periodic reporting, which functions as assessment material to guarantee adherence to Sharia rules. By taking these steps, DPS can guarantee that Sharia accommodations, especially Sharia Hotels in the area, adhere to the guidelines set out in Ajaran DSN MUI Number 108 of 2016.

3. Impact of DPS Supervision on the Quality and Sustainability of Sharia Hotel Operations

Based on the viewpoints and recommendations included in Ajaran DSN MUI Number 108 of 2016 on Sharia Tourism, the Sharia Supervisory Board's (DSB) oversight of Sharia Hotels in the Area may have a major effect on the long-term viability of penginapan activities. The following are some possible effects: First, under DPS oversight, Sharia Hotels may be encouraged to upgrade their services in line with Sharia principles. This can include improving their places of worship, offering services that adhere to religious standards, and implementing other pertinent regulations. The second most important aspect is making sure Sharia Hotels adhere to the Sharia principles outlined in Ajaran DSN MUI. These values include not allowing entertainment venues that go against Islamic beliefs, offering halal food and drink, and providing spaces for prayer. Third, with sustainable operations based on Sharia standards, efficient DPS oversight may build public confidence in Sharia Hotels and draw in guests looking for lodging in line with Islamic beliefs. Fourth, by continuously adhering to Sharia principles under DPS supervision, Sharia hotels may enhance their public image and reputation, which will increase their appeal and competitiveness. Fifth, by meeting the expectations and criteria of supervisory organisations, DPS oversight guarantees that Sharia Hotels adhere to established Sharia norms, enabling hotels to preserve operational sustainability. Sixth, by creating regulations that comply with relevant legal requirements, DPS may assist in preventing sah breaches associated with Sharia Penginapan activities. Seventh, Sharia-compliant operational sustainability may boost Sharia Hotels' competitiveness in the halal travel industry by providing value for travellers looking for lodging that is consistent with their religious beliefs. DPS oversight may play a vital role in guaranteeing the sustainability and quality of Sharia Penginapan activities in the area by leveraging these benefits, in compliance with the rules set out by Ajaran DSN MUI Number 108 of 2016 on Sharia Tourism.

IV. CONCLUSION

In conclusion, the Indonesian sharia tourism and penginapan sectors greatly depend on the Sharia Supervisory Board (DSP). DPS is in charge of making sure that penginapan activities and rendered services adhere to Sharia law. A synergistic step towards developing halal tourism, especially Sharia hotels, is the cooperation between the Ministry of Tourism, the National Sharia Council (DSN), the Indonesian Ulema Council (MUI), and the Business Certification Bureau (LSU) (Satriana & Faridah, 2018).

DPS is in charge of doing Sharia evaluations to make sure hotel operations adhere to Sharia law. These values, which are essential to the functioning of Sharia hotels, include giving visitors the flexibility to provide feedback, guaranteeing that penginapan employees are accountable for the comfort and safety of visitors, and resolving conflicts in accordance with Islamic law.(Hutagalung & Safira, 2023). The enhancement of the akhlak quality and character of the Indonesian nation has been shown by the use of Sharia principles in penginapan management. In addition to providing lodging, sharia hotels work to uphold sharia principles in society (Suwarta, 2022).

The DPS is also involved in making sure that tourist attractions and services adhere to Sharia law. The declaration and designation of Bali Province and other provinces as Sharia-compliant travel destinations show attempts to create tourism that complies with Sharia law (Marbun, 2022). It is anticipated that the Sharia tourism and penginapan business in Indonesia will continue to expand in accordance with market demands and the requirements of a society seeking lodging and services that correspond with Sharia principles, with an active DPS monitoring and enforcing Sharia norms.

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