

Implementation of DSN-MUI Fatwa No. 108/DSN MUI/X/2016 At Wisma Nakula Homestay Syariah, Tuban Regency

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ABSTRACT

This study discusses the implementation of DSN-MUI Fatwa no. 108/DSN-MUI/X/2016 concerning Guidelines for the Organization of Tourism Based on Sharia Principles, particularly related to the provisions of sharia homestays at Wisma Nakula. The purpose of this study is to determine how the implementation of DSN-MUI Fatwa No. 108/DSN-MUI/X/2016 is carried out, as well as to identify the obstacles in its implementation at Wisma Nakula Sharia Homestay. This research is a field research using a descriptive qualitative analysis technique with a qualitative descriptive approach aimed at systematically describing phenomena. Data were collected through interviews, observations, and documentation, which were then analyzed in depth. The results of this study conclude that: first, Wisma Nakula Sharia Homestay has implemented 6 out of 7 sharia hotel provisions in DSN-MUI Fatwa No. 108/DSN-MUI/X/2016. Second, there are several obstacles that have prevented the fatwa from being fully implemented optimally, namely the unavailability of food service at the sharia accommodation and the limited availability of supporting resources.

INTRODUCTION

Indonesia is an archipelagic country the largest in the world with more of 17,100 islands and 742 languages area, which reflects riches natural as well as diversity extraordinary culture usual. In general Geographically, Indonesia stretches 5,120 km from west to east and 1,760 km from north to south, and inhabited by approximately 270 million population. This condition makes Indonesia have potential huge tourism For developed as sector featured (Ihsan et al., 2022). Indonesian tourism makes a significant contribution to the national economy, particularly for developing countries with significant tourism potential. This is particularly true in increasing foreign exchange earnings, driving economic growth, and strengthening external economic resilience. Therefore, developing the tourism sector is a strategic step that needs to be continuously pursued.

With the changing times, the Indonesian tourism industry is not only required to provide comfortable and high-quality services, but also to meet the needs of tourists who desire compliance with religious values. In this context, halal tourism presents itself as a form of innovation that integrates Islamic principles into the provision of tourism products and services. This concept is increasingly relevant considering that Indonesia has the largest Muslim population in the world. According to data from the Central Statistics Agency (BPS, 2025), Indonesia's population is approximately 284,438,800, with the majority being Muslim. This situation makes the implementation of sharia principles in the tourism sector a strategy that is not only oriented towards meeting the needs of Muslim tourists but also towards increasing the competitiveness of national tourist destinations.

To strengthen regulations and operational guidelines, the National Sharia Council of the Indonesian Ulema Council (DSN-MUI) has issued Fatwa No. 108 of 2016 concerning Guidelines for Tourism Organization Based on Sharia Principles. This fatwa serves as a normative basis for tourism businesses, including the accommodation sector, to ensure their operations comply with sharia provisions. (Alamudi & Hasan, 2023). These provisions include the provision of worship facilities, the prohibition of activities that conflict with Islamic values, and the implementation of a halal, fair, and transparent transaction system. With this fatwa, it is hoped that halal tourism will not be merely symbolic or labeled, but will truly implement sharia principles comprehensively in its operational practices. (Baedowi et al., 2025).

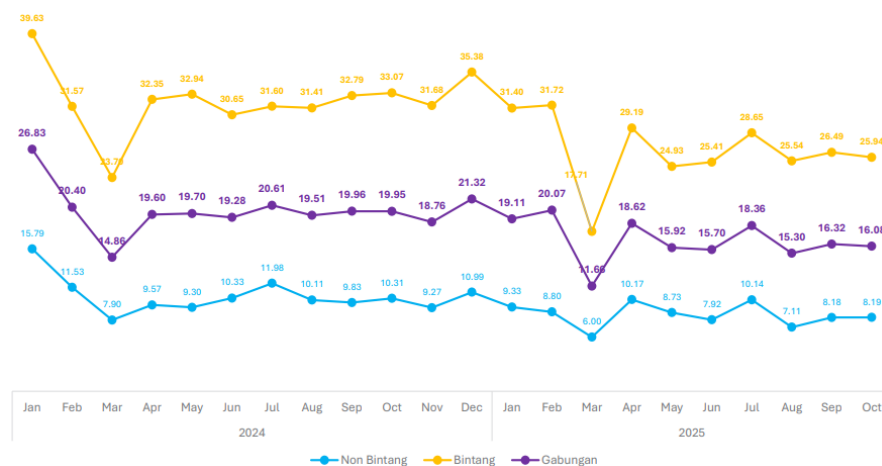
When people hear the term "Halal Tourism," they generally think of trips to graves (pilgrimages) or mosques. However, halal tourism can be defined as tourism imbued with Islamic values. (Arviyanda et al., 2023). Halal tourism is seen as a new way to develop Indonesian tourism that upholds Islamic culture and values (Ningrum et al., 2023). Tourism objectives in halal tourism are the same as general tourism as long as they do not conflict with sharia values and ethics (Fudhaylatullail, 2025). Furthermore, according to the WTO (World Tourism Organization), halal tourism consumers are not only focused on Muslim tourists, but also non-Muslim tourists who want to enjoy local wisdom (Iskandar et al., 2023).

Halal tourism encompasses various sectors, including sharia transportation, sharia hotels or homestays, sharia logistics, halal food provision, sharia travel packages, sharia spas, and sharia financial support. Tuban Regency, as a region with cultural potential, is capable of developing the concept of halal tourism, especially in sharia hotels or homestays (Hariani, 2019). The hospitality industry plays a vital role in supporting the tourism sector. The close relationship between accommodation services and tourism has a positive impact on the economy, both for accommodation companies and local governments. In 2024, East Java recorded a significant achievement with the addition of 272 new hotels, making it the province with the highest accommodation growth in Indonesia. Based on data (Central Statistics Agency, 2025), the number of hotels in East Java increased from 3,783 units in 2023 to 4,055 units in 2024. This growth makes East Java the province with the most

additional hotels in Indonesia for that year. As a tourist destination rich in culture, history, and nature, the growth of hotels in East Java demonstrates the high level of tourist interest in visiting. Furthermore, the potential the economy in vital areas such as Surabaya also influence this progress.

Furthermore, the Hotel Room Occupancy Rate (TPK) in the Regency Tuban October 2025 was 16.08 percent, down 1.02 points compared to month Previously , the combined Average Length of Stay (ALST) of Guests at hotels in the Regency Tuban recorded 1.12 days down compared to month then the amount is 1.20 days Amount visitor foreigners in September 2025 were recorded as many as 79 people and guests archipelago as many as 9,096 people.

Figure 1. Development of Hotel TPK in the Regency Tuban (percent) 2024-2025



Tuban own several sharia hotels and homestays. Sharia hotels in Tuban Among them are Hotel Grand El -a Syariah Red Partner, Red Doorz Syariah near RSUD Tuban, Red Doorz Syariah @ Jalan Sunan Giri Tuban, Idahum Mami Syariah, Airy Syariah Pramuka 26 Tuban. Meanwhile, there are sharia homestays in Tuban. namely ; Wisma Nakula Homestay Syariah, Homestay Syariah Astana Kidul Masjid, D Kost Syariah Tuban, OYO Life 92785 Wisma Trubus Syariah, Az Zahra Kost Syariah, Tuban. Wisma Nakula Homestay Syariah is one of the homestays in Tuban, this homestay carries draft accommodation sharia- based which aims provide a sense of security and comfort for Muslim tourists. However Thus, to what extent are these sharia principles implemented in a way consistent and appropriate with DSN-MUI Fatwa Number 108 of 2016 still need in -depth study, both from aspect services, facilities, and system management business.

Wisma Nakula Homestay Syariah also provides room homestay rental in various type complete along with the services provided to homestay visitors. Homestay sharia guest house Nakula in Tuban has 60 (six) (ten) equipped room with various facilities customized based on type room accompanied by with price per type which is also equipped with different facilities. For more to be clear can seen in the table the following:

Figure 2. Type Wisma Nakula Homestay Syariah room

No	Room type	Package price	Facility
1	AC Standard	Rp. 175,000.	Bathroom, AC, TV
2	SUPERIOR	Rp. 225,000.	Bath room, Hand shower, Hot & Cold Water, TV, AC
3	Loyal Guest	Rp. 300,000.	Bath room, Hand shower, Hot & Cold Water, AC, TV, Refrigerator

Source : data from guesthouse Nakula Sharia Homestay

And for data on visits to Wisma Nakula sharia homestay during the period from October to November 2025 shows relative pattern stable without existence significant spike . In October, the rate residence tend consistent with dominated by guests individuals and families who do journey short and visit personal. Enter November, the number visitors No experience significant improvement, so that level residence Still is in the range of almost The same with month previously. This condition can influenced by not there is holiday momentum big or activity special that encourages improvement mobility tourists. With thus, it can concluded that level visit during second month the is at in condition stable, without striking fluctuations.

Although So, to what extent is the implementation Sharia principles at Wisma Nakula Homestay Sharia has in accordance with DSN-MUI Fatwa Number 108/DSN-MUI/X/2016 still need study more deep. This is important remember Still there is a number of research previously discussed about implementation sharia concept in various hotels, such as case in point research from Budi Rahmat Hakim et al (2021) shows that Implementation of DSN-MUI Fatwa Number 108/DSN-MUI/X/2016 at Karunia Syariah Guest House, Adana Syariah Guest House, and Gatsu Syariah Guest House Not yet implemented optimally. Third lodging the new implementing 4 of the 7 provisions of sharia hotels as arranged in the DSN-MUI fatwa, namely provisions in points 1, 2, 4, and 5. This shows that implementation sharia principles in the sector accommodation Still nature partial and not yet comprehensive . The research conducted by (Rubby Aziz Zaura Kamal et al, 2025) shows that implementation Sharia principles in the operations of Bayt Kaboki Hotel in general general has in accordance with DSN-MUI Fatwa Number 108/DSN-MUI/X/2016, however not optimal because Still there is shortcomings , such as Not yet extension restaurant halal certification , absence of specific SOPs sharia hotel services , and use banking conventional. Although Thus, this hotel has apply sharia practices in the form of selection guests, provision halal food, implementation ethics 3S service, as well as rule get dressed according to sharia for employees. Next research conducted Fudhaylatullail et al (2025) stated implementation Sharia principles at Hannah Syariah Homestay Palu have in accordance with DSN-MUI Fatwa

Number 108/DSN-MUI/X/2016, however Not yet implemented in a way comprehensive Because Still there is shortcomings , such as Not yet availability prayer room , room closed sports , and the Sharia Supervisory Board (DPS). Although Thus , the manager Keep going make an effort increase implementation sharia principles in general gradually.

Problems in This research departs from the more development draft halal tourism in Indonesia, especially in the sector accommodation such as sharia hotels and homestays. Although the National Sharia Council of the Indonesian Ulema Council has issued Fatwa Number 108/DSN-MUI/X/2016 as guidelines organization tourist based on sharia principles (Ihsan et al., 2022) , in practice, various obstacles are still encountered in its implementation. Several previous studies have shown that the application of Sharia principles in Sharia hotels and homestays has not been fully optimal, both in terms of service, facilities, business management, and the transaction systems used. (Maskuniswatin et al., 2022) . This condition raises questions about the extent to which the implementation of sharia principles at Wisma Nakula Homestay Syariah is in accordance with the provisions of the DSN-MUI Fatwa Number 108/DSN-MUI/X/2016. As a homestay that carries the concept of sharia, it is important to know whether all operational activities, services to guests, provision of facilities, to the business management system have reflected sharia values as a whole or whether there are still aspects that are not in accordance with the provisions of the fatwa. As one of the sharia homestays in Tuban Regency, Wisma Nakula Homestay Syariah maximizes Sharia identity as a business strategy that is able to apply sharia principles in its activities. Therefore, this study was conducted to analyze the implementation of DSN-MUI Fatwa Number 108/DSN-MUI/X/2016 at Wisma Nakula Homestay Syariah Tuban Regency in order to determine the level of conformity of the application of sharia principles in the operation of the homestay.

This research needs to be investigated because although the DSN-MUI Fatwa No. 108/DSN-MUI/X/2016 has become a guideline for the implementation of sharia tourism, empirical research that examines the implementation of the fatwa in local-scale sharia homestays in areas such as Tuban Regency is still very limited. Based on this description, this study aims to analyze the implementation of sharia principles at Wisma Nakula Homestay Syariah Tuban Regency based on the DSN-MUI Fatwa Number 108 of 2016. This research is expected to provide academic contributions in the development of sharia tourism studies, as well as become evaluation materials and practical recommendations for homestay managers and related stakeholders in improving the quality of the application of sharia principles in the tourism accommodation sector.

RESEARCH METHODS

This study uses a qualitative descriptive method that aims to describe the implementation of DSN-MUI Fatwa No. 108/DSN-MUI/X/2016 at Wisma Nakula Homestay Syariah, Tuban Regency. The research data consists of primary and secondary data. Primary

data was obtained through interviews and observations, while secondary data was obtained from articles, journals, books, theses, websites, and documentation relevant to the research.

The research informants were selected purposively based on their direct involvement in homestay operations. The informants included Zadith, the manager, Asdi Ayub, the security guard, and Hafids Maliki, the receptionist. These three informants were selected because they have different roles and knowledge in homestay management, supervision, and operational services.

Data collection techniques included interviews, observation, and documentation. Interviews were conducted with three informants to obtain information regarding the implementation of sharia principles. Observations involved observing the homestay's conditions and operational activities. Documentation, including photographs, archives, and related documents, served as supporting data.

Data validity is tested through triangulation sources and triangulation Triangulation technique source done with compare information from manager, officer security, and reception, while triangulation technique done with compare results interviews, observations, and documentation. Data were analyzed in a way descriptive qualitative through stages data reduction, data presentation, and data extraction conclusion.

RESULTS AND DISCUSSION

Profile Nakula Syariah Homestay

Wisma Nakula Homestay Syariah is one of the sharia accommodation in the Regency Tuban right on Jl. Nakula No. 43A, Bukit Karang, Karang, Kec. Tuban, Regency Tuban, East Java 62315 which prioritizes comfort as well as service best for the guests. With carry sharia principles in operationally, Wisma Nakula Homestay Syariah strives give services that are not only quality, but also appropriate with Islamic values.

homestay operation is supported by 18 employees on duty. give service best to all over guests. As for the management administration taxation and business implemented through PT Tri-Z as partners management administration and taxation. In this aspect management and administration of Wisma Nakula Homestay Syariah as follows its structure:



Wisma Nakula Homestay Syariah has a total of 60 rooms, all of which are has equipped with Air Conditioner (AC) facilities for support comfort visitors during stay the night. Apart from that, this homestay also provides various facility supporters like safe and quiet environment, adequate parking area, and friendly and professional service. Concept implemented sharia accommodation be one of Power pull alone for tourists who want accommodation with atmosphere Islamic.

The vision of Wisma Nakula Homestay Syariah is to be a comfortable, trusted and quality sharia homestay in give service lodging best for society. For realize vision mentioned, this homestay has a number of mission, namely give friendly, safe and professional service, maintaining comfort as well as cleanliness environment accommodation, providing adequate facilities with nuances Islamic, and prioritize satisfaction and trust visitor.

Implementation of DSN-MUI Fatwa No. 108/DSN MUI/X/2016 At Wisma Nakula Homestay Syariah Regency Tuban

Provision related guesthouse Nakula Homestay

1. Sharia homestays do not may provide facility access pornography and acts immoral.

Wisma Nakula Homestay eliminates facilities that can be used For access pornography and acts immoral . Manager guesthouse Nakula also checked every guests who want to stay , especially for guests who are in pairs must show proof as husband wife , proof the in the form of marriage book / card or ID card with same address

2. Sharia homestays do not provide facility entertainment that leads to polytheism, sin, pornography and criminal acts immoral.

Nakula Guesthouse eliminate place or activity entertainment that is heading toward actions immorality, pornography, gambling, and others. Then, the decorations and ornaments in the guest house Nakula Homestay only there is Photo or picture destination tourism, artifacts and others.

3. Food and drinks provided by sharia homestays are mandatory has get halal certificate from MUI.

Manager guesthouse Nakula only provide drink such as mineral water and coffee which can made by the guests staying there themselves. However for guests who want to order food guesthouse Nakula No provide food in service. This due to manager guesthouse Nakula I want society to have it business culinary around they can feel benefit with existence guests staying at the guesthouse Nakula Homestay.

4. Provide adequate facilities, equipment and resources For implementation of worship, including facility holy.

At the guesthouse Nakula has provided prayer room inside equipped various prayer equipment, prayer mats, mukenas and the Koran which can be read by guests guesthouse Nakula. Then For facility to purify oneself in it, such as a sitting toilet, small shower, shower head, and water tap for ablution.

5. Homestay managers and employees are required to use sharia - compliant clothing.

Manager guesthouse Nakula apply rule homestay dress code the is get dressed neat For men and clothes Muslim or clothes closed neat For women , for receptionist required get dressed Muslims.

6. Sharia homestay is mandatory own guidelines guidelines or guide about procedure homestay service for ensure implementation appropriate homestay services with sharia principles.

Nakula Guesthouse make regulation as well as requirements that apply for guests who want to stay overnight , such as must show your ID card or identity other moment check -in, guest husband wife must pay attention (marriage certificate /family card/ proof others), prohibited stay the night with those who are not his mahram, it is forbidden bring objects forbidden like drugs , drinks hard , and the like.

7. Sharia homestay is mandatory use service institution Islamic finance in do service.

Nakula Guesthouse in the service using BSI and Mandiri banks. However, the manager guesthouse Nakula is still there too own institution finance conventional, namely Bank Mandiri. Therefore, in the service guesthouse Nakula Still use two services, namely Islamic banks and conventional banks.

Based on a number of description of the principles of sharia in sharia- based homestay services, can concluded that as a homestay, in provision, purchase, use products and facilities, both in a way substance and in his activities No violate Sharia applicable rules , throughout element specification operational A accommodation, from the smallest like all information related lodging until presentation drinks, must guaranteed in accordance with policy sharia accommodation so that you can give benefit for all parties. Other things that are not lost important is services provided by the staff truly in accordance with sharia Islam and rules get dressed staff also appropriate with rule Islam , good from neatness , cleanliness , and covering part body (for example) of an employee women. With existing policies, if the sharia homestay has appropriate policies with sharia, behavior bad like drunkenness , adultery, drinking drink

prohibited, and behavior that leads to immorality will be greatly reduced and even No will happen.

Internal constraints Implementation of DSN-MUI Fatwa No. 108/DSN-MUI/X/2016 at Wisma Nakula Homestay Syariah

Not yet available service food and drinks at sharia accommodation Provisions about provision food and Drink in management Sharia accommodation refers to the Indonesian Ulema Council through DSN-MUI Fatwa No. 108/DSN-MUI/X/2016, especially point 3 which confirms that all over food and drinks provided must own halal certificate . In practice , it has not availability service consumption at Wisma Nakula Homestay becomes constraint in implement provision the optimally . Policy the manager who chooses For No provide food motivated by desire For empowering perpetrator business culinary in the neighborhood around , so that staying guests directed For utilise service public local . Although This policy has mark positive socio - economic consequences is Not yet fulfillment in a way comprehensive one principle in Sharia homestay standards as arranged in the fatwa . With thus , it can concluded that sharia accommodation yet can apply fully provisions for sharia homestays contained in DSN-MUI Fatwa No. 108/DSN-MUI/X/2016.

Implementation of Sharia Principles in Tourism Accommodation

The application of sharia principles to accommodation businesses is not only related to the use of the "sharia" label, but is also reflected in products, services, facilities, and business management. Research on Bayt Kaboki Homestay shows that the existence of homestays that implement sharia concepts must be assessed from their operational practices, not just from the identity or name used. This is because the application of sharia principles must have clear criteria so as not to stop at merely commercial aspects. A similar finding is seen in research (Samudra et al., 2025) , which shows the application of sharia principles in various lodging activities, such as guest management, provision of halal food, prohibition of alcohol, service, and dress requirements for managers and employees. Thus, the concept of sharia accommodation essentially encompasses all activities related to guests and business management.

Findings the in line with conditions at Wisma Nakula Homestay Syariah Regency Tuban . Based on results research , Wisma Nakula has apply various the provisions contained in DSN-MUI Fatwa No. 108/DSN-MUI/X/2016 , including restrictions to facilities that lead to pornography and other acts immorality , provision worship facilities , provisions dressed, and use institution Islamic finance . With Thus , the implementation sharia principles in business accommodation can understood as something a system that includes various aspect operational (Winedar et al., 2023) . This also shows that the application of sharia principles in each accommodation can take different forms depending on the conditions and policies of each manager.

Implementation Sharia Principles in Services and Facilities

One of aspect important in sharia accommodation is services and facilities provided to guest. DSN-MUI Fatwa No. 108/DSN-MUI/X/2016 stipulates a number of provisions, including prohibition provide facilities that lead to pornography and other acts immorality, prohibition provide conflicting entertainment with sharia principles , provision worship facilities , provisions get dressed for managers and employees , as well as existence guidelines appropriate service with Sharia principles . Research at Bayt Kaboki Homestay shows that these provisions are implemented through guest screening, particularly for couples. Furthermore, the hotel provides a prayer room, prayer equipment, a Quran, a place for ablution, and enforces a Sharia-compliant dress code for employees. This demonstrates that Sharia service is not only about hospitality but also encompasses efforts to create a lodging environment that aligns with Islamic values.

In the study (Rubby Aziz Zaura Kamal et al., 2025) , the application of principle it is also visible through inspection to guests who stay . Guests who come in pairs required show proof as partner husband wife , like book or marriage card or identity with same address . In addition, Wisma Nakula does not provide facility entertainment that leads to action immorality , gambling , pornography , and sin . In terms of facilities, Wisma Nakula provides a prayer room equipped with prayer mats, mukenas, the Quran, and purification facilities such as ablution facilities and bathroom amenities. The management also applies dress codes for employees, namely neat attire for men and Muslim attire or covering clothing for women. These findings indicate similarities between Wisma Nakula and previous research, particularly in terms of the provision of prayer facilities and service arrangements. This means that the application of sharia principles in the service and facility aspects is relatively more directly visible because it is related to guest activities during their stay at the inn.

Provision of Food and Beverages in Sharia Accommodation

Food and beverages are crucial aspects of implementing sharia principles, as DSN-MUI Fatwa No. 108/DSN-MUI/X/2016 stipulates that food and beverages provided by sharia-compliant homestays must be halal certified. Research by (Hakim et al., 2021) indicates that the inn provides food and beverages to guests and ensures that the food does not contain pork or other prohibited animal products. The management also implements other provisions, such as a prohibition on bringing alcoholic beverages into the inn. Meanwhile, research on Bayt Kaboki Homestay indicates that the homestay provides food and beverages from good and halal sources. However, the study also found issues with the restaurant's halal certification, which has expired and has not been renewed by the homestay. This situation indicates that providing halal food is not only related to food ingredients, but also to fulfilling certification requirements.

Unlike the two studies mentioned above, Wisma Nakula does not provide food service for guests. The management only provides beverages such as mineral water and coffee, which guests can prepare themselves. This policy is implemented so that the presence of guests at Wisma Nakula can also provide economic benefits for culinary businesses in the surrounding

area. This difference shows that the implementation of Sharia principles in the food and beverage sector can be carried out in different ways. Latansa Homestay strives to ensure the halal nature of the food provided (Nasrudin, 2023), while Bayt Kaboki faces challenges in maintaining halal certification. Meanwhile, Wisma Nakula chooses not to provide food, thus lacking in-house consumption services for guests. Although this policy has socio-economic benefits for the surrounding community, it remains an obstacle to the comprehensive implementation of Sharia hotel regulations.

Management and Use of Islamic Financial Institutions

The implementation of sharia principles is not only evident in the facilities and services, but also in the business management system. One of the provisions in the DSN-MUI Fatwa No. 108/DSN-MUI/X/2016 requires sharia homestays to use the services of sharia financial institutions in providing services. Research by Bayt Kaboki Homestay shows that financial aspects remain a barrier to the implementation of sharia principles. The homestay still uses conventional banking services due to the limited availability of sharia financial institutions in the area where the business is located. Furthermore, the hotel does not yet have specific guidelines regarding service procedures that ensure all services are carried out in accordance with sharia principles.

A similar situation was found at Wisma Nakula. In its service activities, Wisma Nakula uses Bank Syariah Indonesia and Mandiri, but at the same time still uses Bank Mandiri as its conventional financial institution. Thus, the financial system used has not yet fully shifted to Islamic financial institutions. These findings indicate that the use of Islamic financial institutions is one aspect that is relatively more difficult to fully implement compared to the service and facility aspects. This is evident from previous research and the condition of Wisma Nakula, which still uses conventional financial services in addition to Islamic financial services.

CONCLUSION AND SUGGESTIONS

Based on the results of research and discussion regarding the implementation of DSN-MUI Fatwa No. 108/DSN-MUI/X/2016 at Wisma Nakula Homestay Syariah, Tuban Regency, it can be concluded that the implementation of sharia principles at Wisma Nakula has been running quite well, although not yet fully optimal. Wisma Nakula has implemented 6 of the 7 provisions of sharia hotels as stated in DSN-MUI Fatwa No. 108/DSN-MUI/X/2016. The implementation includes restrictions on facilities that lead to pornography and immoral acts, not providing entertainment facilities that are contrary to sharia principles, providing prayer and purification facilities, implementing dress codes for managers and employees, implementing guest reception rules, and using sharia financial institutions.

Comparisons with previous research indicate that the application of Sharia principles in accommodation businesses varies in degree. Some accommodations only partially implement the fatwa's provisions, while others have implemented most of the provisions but still face

challenges in certain aspects. This situation demonstrates that the implementation of Sharia principles is influenced not only by regulations but also by the operational conditions, resources, facilities, and policies of each individual operator.

At Wisma Nakula, the main obstacle lies in the lack of food and beverage services. This policy was implemented because the management wanted to provide economic benefits to culinary businesses around the homestay. Despite its social and economic value for the surrounding community, this condition has prevented one of the provisions in the fatwa from being optimally implemented. Furthermore, the use of financial institutions that still include Islamic banks and conventional banks indicates that the application of sharia principles in financial management aspects still needs to be improved. Thus, the implementation of DSN-MUI Fatwa No. 108/DSN-MUI/X/2016 at Wisma Nakula can be categorized as quite good but not yet fully comprehensive. The application of sharia principles is not enough to be demonstrated only through its identity as a sharia homestay, but needs to be realized consistently in all aspects of services, facilities, and business management.

1. For the managers of Wisma Nakula Homestay Syariah, it is hoped that they can gradually improve the implementation of sharia principles by evaluating provisions that have not been optimally fulfilled, especially in the aspects of providing food and beverages and the use of sharia financial institutions.
2. Regarding food and beverages, managers can consider collaborating with culinary businesses in the homestay's vicinity to provide food and beverages guaranteed to be halal. This way, the goal of empowering the local community economically can be maintained while supporting compliance with Sharia principles.
3. In the aspect of financial management, managers are expected to gradually increase the use of Islamic financial institution services so that the implementation of the provisions of DSN-MUI Fatwa No. 108/DSN-MUI/X/2016 can be carried out more consistently.
4. The DSN-MUI and related parties are expected to increase outreach, education, and assistance to managers of sharia-compliant hotels and homestays regarding the implementation of DSN-MUI Fatwa No. 108/DSN-MUI/X/2016. This assistance is crucial for managers to have a clearer understanding of the standards for implementing sharia principles in their operations.
5. For future researchers, research on the application of sharia principles to accommodations could be expanded by using a more diverse range of research subjects and comparing several sharia-compliant hotels or homestays. Further research could also examine guest perceptions of the application of sharia principles, thereby gaining a broader picture of the effectiveness of DSN-MUI Fatwa No. 108/DSN-MUI/X/2016.

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