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Implementations of Shariah Compliant Homestays in the Islamic Tourism Sector to Improve the Community Socioeconomics in Sabah

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ABSTRACT

In the development of the Islamic tourism sector, which is gaining more attention and high demand among pilgrims both from home and abroad, industry players are racing to provide a variety of tourism facilities that suit the wishes and needs of tourists, such as Muslim-friendly accommodation. However, to meet the needs of tourists to obtain sharia-compliant homestay accommodation, each homestay operator needs to study and implement the procedures or guidelines for sharia-compliant homestay accommodation that have been outlined. Thus, this study will examine the implementation of the Shariah-Compliant Homestay Model concept involving a total of 30 homestay entrepreneurs who are active in homestay business around Kota Kinabalu, Kundasang, and Semporna, Sabah. In addition, views on the issues and challenges they go through while operating homestay service operations are also highlighted. The homestay operators also gave suggestions to further improve the sharia-compliant homestay services that will be implemented. The results of the study found that the implementation of homestay services based on sharia compliance to improve the socioeconomics of the community, especially in Sabah, did not achieve total compliance

INTRODUCTION

The indigenous people of Sabah are one of the main contributors to the development and economic development in Sabah where they are involved in a traditional but more productive economy (Yusry and Bilcherbala, 2020). According to the Department of Statistics Malaysia (2019), the State of Sabah recorded a median household income of RM4,235 which is the second lowest after the State of Kelantan which only recorded an income of RM3,563. This shows that, in terms of per capita income, the population is still low. Thus, the tourism sector is seen to be able to jump in a higher direction with a comprehensive tourism sector development plan to improve the people's economy.

The government's efforts are to promote new tourist spots in the interior of Sabah, in addition to improving its infrastructure facilities as well as further enhancing its ability to receive more tourists which is expected to increase every year. According to the Chief Minister of Sabah, Datuk Seri Hajiji Noor, the confidence is based on an increase of 632 percent representing 857,675 tourist arrivals in the state from January to July this year compared to last year for the same period after the international borders were fully opened, (New Straits Times, September 26, 2022).

The Government has also approved an allocation of RM228 million in the Sabah State Budget in 2018 to further intensify the development of the tourism industry as stipulated in the State Government Policy. A total of RM15 million has been provided in the 2018 Budget to promote rural tourism in addition to diversifying interesting destinations in Sabah. This initiative will certainly benefit rural communities because they can be equally involved in the development of the tourism industry in the country. The State Government

through the Ministry of Tourism, Culture and Environment also continues to strive to further diversify tourism products in the state of Sabah where rural communities will also enjoy the development of this industry through eco-based travel (eco-tourism) and homestay programs, (Berita Harian, May 1, 2018).

In the implementation of the 12th Malaysia Plan (RMK-12) for the period 2021-2025 which has been presented by the Prime Minister, Datuk Seri Ismail Sabri Yaakob will give priority to the development of Sabah and Sarawak more specifically. This is to ensure that both states are able to generate higher economic growth while addressing socioeconomic imbalances and promoting equitable growth. A higher percentage of the allocation will be distributed to the economic sector which in turn contributes to the improvement of infrastructure and basic facilities, especially in rural areas, (Berita Harian, October 1, 2021).

The Malaysian Ministry of Tourism has released homestay procedures that are different from the homestay concept abroad. The concept of a homestay in Malaysia is that tourists stay with an adoptive family and do daily activities together, while abroad the concept of a homestay is that they only stay and enjoy breakfast but tourists are not involved in village activities together with the adoptive family, (Norliza and Salamiah, 2006). Hasan et al., (2013) also defined homestay as tourism that offers accommodation facilities to tourists by staying with the chosen host family and having the opportunity to interact and experience the family's daily life and culture directly. In short, homestays abroad only have the concept of accommodation. Table 1 explains the homestay concepts in several countries in the world.

Table 1. Homestay Concepts in Some Countries

Country	Homestay concept
Canada	Cultural Homestay, Farm Stay, Heritage Homestay
United States of America	Agricultural Homestay, Educational Homestay
Australia	Farm Stay
Japan	Home Visit, Educational Homestay
South Korea	Educational Homestay
South Africa	Leisure Homestay
New Zealand	Cottage Homestay, Farm Stay
Philippines	Cultural Homestay
Thailand	Student Homestay, Cultural Homestay, Volunteer Homestay
Singapore	City Homestay
Indonesia	Cultural Homestay, Leisure Homestay

Source: Amran (2010)

The Islamic Tourism Center (ITC) under the Malaysian Ministry of Tourism and Culture (MOTAC) functions as the driving force and main leader in promoting the country as a hub for Islamic tourism, Muslim-friendly tourism and hospitality based on global standards and recognition as a reference, (Berita Harian, February 15, 2022).

Literary Highlights

Harhamsah and Rosazman (2021) in a study looked at the potential of developing a homestay program and the involvement of community members in Gaya Island, Kota Kinabalu, Sabah. Researchers have applied mixed methods for data collection. Through quantitative methods, researchers have conducted a questionnaire on 150 respondents who are heads of households or their representatives. Meanwhile, qualitative method researchers have interviewed 15 informants (Stakeholders) based on purposive sampling. The results of this study show that the potential of developing a homestay program and the involvement of community members is high based on the questionnaire data which shows that 101 people or 67.33 percent of respondents agreed to participate in the homestay program. This is because the success of developing a homestay program in Kampung Pulau Gaya will ultimately provide benefits in terms of sources of income for community members and

improved infrastructure facilities for the progress of the village.

A study was conducted to examine the perception of the tourism industry's impact on the quality of life of the local community in Batu Ferringhi, Penang. Batu Ferringhi is one of the coastal tourist spots in the state of Penang and is classified as a rural area by the local authorities. Data collection was done by using a set of questionnaires that were adapted and modified from previous studies according to the suitability of the study. The research instrument includes questions about the socio-demographic background of the local community, the perception of the impact of the tourism industry, and the quality of life of the local community. The perception of the impact of the tourism industry by the local community shows that there is a significant relationship between economic ($r= 0.518$), social ($r= 0.420$), cultural ($r= 0.629$), and environmental ($r= 0.627$) aspects with the quality of life. The four perceptions of impact show a 52% rate of affecting the quality of life of the local community, (Farah, Mohammad, and Azlina, 2021).

The homestay program is one of the initiatives that have been introduced in the 9th Malaysia Plan and has become one of the tourist attractions that can provide an experience of rural life. Suhaida, Mastura, and Suraiyati (2017) in their study aim to explore the implementation of product

innovation that has been implemented by the Kampung Desa Keda Homestay Program which is one of the homestay programs in the North of Peninsular Malaysia. Findings from this study discuss the implementation of product innovation which is divided into accommodation, cultural activities, and community products. The findings show that product innovation is important in the development of homestay programs as a competitive advantage in the tourism market and attracting tourists.

A study on the survey of entrepreneurs' perceptions of the impact obtained through the involvement of homestay development. The impact survey in this study covers economic, social, cultural, and environmental impacts. A total of 333 respondents from homestay operators in Peninsular Malaysia were involved in this study. The findings of the study show that the economic and cultural aspects are significantly contributing to the impact obtained by entrepreneurs by developing homestays in Malaysia which are (0.29, $t = 2.78$, $p < 0.00$) and (0.86, $t = 6.34$, $p < 0.00$). The overall impact results have a positive relationship and affect the development of homestay tourism (0.30, $t = 4.45$, $p < 0.00$). In order to further increase the demand for homestay tourism, there is a need for strong collaboration between entrepreneurs, the government, and marketing agencies to sustain the development of homestays in Malaysia, (Md Shafii et al., 2014).

Arif and Honggen (2013) in his paper presented a review of community development through homestay programs in Malaysia and reviewed the challenges faced by homestay operators and communities. Due to the homestay's potential in providing additional income and employment in the community, more participants have become motivated and encouraged to run the homestay program. The research methodology using the content analysis approach was adopted in analyzing the data. This study reveals many aspects of development, issues, and challenges that arise including stakeholders such as homestay operators, communities, and government agencies. The

analysis and interpretation that have been described in this study summarize the internal lack related to community leadership and commitment of operators who are incompetent, inexperienced, lack knowledge and understanding of the industry, have reliability syndrome, lack creativity, and entrepreneurial skills, and committed generation y. Meanwhile, the lack of external abuse of the term homestay by opportunists, exploitation by outsiders, and inefficient networks.

Concerning that, Afifah (2013) has seen the community's readiness in the development of the homestay program, especially from the aspect of knowledge, skills, leadership, and community support to enable the homestay project to be implemented effectively. A total of 140 respondents involving six homestays in the East Coast Economic Corridor were involved in this study using the questionnaire method. Meanwhile, semi-structured interviews were also conducted together with the chairman of the homestay and the village head. The findings of the study show that the community has a moderate perception of understanding from the aspect of economic generation and the level of readiness from the aspect of knowledge, skills, leadership, and community support which is overall at a moderate level.

Community development is a process that involves cooperation between the local community and the government to improve the community's standard of living whether in terms of economics, social and culture. A study was carried out to examine community development in the villages involved in the homestay program. Three research methods were used to answer the research objectives, namely using content analysis to form homestay program achievement indicators, analysis of the views of 31 community development experts in Malaysia to form community development achievement indicators; and surveys using face-to-face interview techniques through questionnaires. The study area involves 14 homestay villages in the state of Selangor with the involvement of a study sample of 400 respondents consisting of homestay operators and village residents. The findings of the study show that the homestay program can increase

the level of achievement of community development, but there are still some shortcomings either at the planning level or at the implementation level, (Ismail, 2010).

Based on all the literature studies that have been highlighted in this article, show that community involvement in the provision of homestay accommodation for the purpose of improving the socioeconomic level is very significant. However, in the context of empowering Islamic tourism in general in Malaysia and in particular in Sabah, it was found that the implementation of the concept of Sharia compliance in the provision of homestay services did not achieve total compliance. This shows that community involvement, especially the efforts of homestay operators in providing Muslim-friendly accommodation services, requires comprehensive advocacy, especially in the aspect of implementing the Sharia-compliant concept and also the level of compliance of operators and guests who come.

METHODS

The research design used during this field study is descriptive quantitative and qualitative data, (verbal or written). Qualitative data describes observable human behavior (Taylor and Bogdan, 1984). Qualitative data is obtained from three types of data as follows (Patton, 1990):

i. Observation Results: A detailed description of situations, events, interactions, and behaviors observed in the field involving the work of homestay operators. In the pilot study carried out, the use of a checklist (questionnaire) was used for the purpose of surveying the characteristics of the

Shariah-Compliant Homestay Model applied in the provision of homestay accommodation services.

ii. Interview Results: Direct quotes from homestay operators' statements about their experiences, attitudes, beliefs, and thoughts in an in-depth interview opportunity between homestay operators, research groups, and agencies involved.

iii. Written Materials / Library Research: Past studies also need to be researched by the researcher to support the research title and make it a reference source. Apart from that, these materials can help the researcher's understanding of the main focuses to describe empirical findings conceptually and theoretically direct quotes from homestay operators' statements about their experiences, attitudes, beliefs, and thoughts in an in-depth interview opportunity between homestay operators, research groups, and agencies involved.

RESULTS AND DISCUSSION

This field study was carried out in thirty homestays around the cities of Kota Kinabalu, Kundasang, and Semporna, Sabah, and involved thirty homestay operators or staff as explained in Table 2. Based on the pilot study carried out, most of the homestays listed in Table 2 only offer homestay services for residential rental. Unlike the definition of homestay issued by MOTAC, the stayer needs to live with a homestay operator such as a foster family, and do daily activities together to learn the culture found in one area or locality.

Table 2. List of Homestays Involved

Kota Kinabalu	Kundasang	Semporna
5B Suite Homestay	D&D Homestay	Aleesya Homestay
Borneo Musafir Homestay	Hasah's Homestay	Anefa Homestay
D'Nur's Homestay	Kiram Village	Awani Homestay
Ermah's Guesthouse	Sulap Dahai	Lasa Guesthouse
Leisure Homestay	Sinurambi	Island Guesthouse
LK Stay	Sinurambi 2	D'Tampi Homestay
RHY Homestay	Midori Homestay	Khayrin's Homestay
Rumah Pangi Tuaran	Tisan Nulu Homestay	Mentari Homestay
City Muslim Sulap	Teratak Haji Rashiman	Art Homestay
Yayang Putatan Homestay	Nulu-Nuluw Farmhouse	Paghali-halian Homestay

Source: Field Study (2022)

Findings

This section explains the findings of the study for the compliance research of the implementation of the sharia-compliant homestay concept among the 30 homestays involved and also the implications of the Islamic tourism industry through sharia-compliant homestay services to improve the socioeconomics of the community in Sabah. There are five characteristics of the Shariah-

Compliant Homestay Model that are outlined, namely the design and environment space (room), the organization and staff of the accommodation, the ethics of customers or lodgers, general facilities, safety, and comfort. The description of the indicators of the characteristics of the Syariah Compliant Homestay Model and the total score of compliance with the characteristics as a whole is 28 points as detailed in Table 3. .

Table 3. Checklist of Shariah Compliant Homestay Model Features

Characteristics	Indicator	Total Compliance Score
C1- Design and environment space (Room)	Guests can/have brought alcohol on the premises	5/28
	Has Qibla direction, telekung, prayer mat and Al-Quran	
	Bed and toilet positions that do not face the Qibla	
	Have a note (prayer) in each homestay room	
	The ventilation system and rooms are well maintained	
C2 - Accommodation organization and staff	Staff dressed in veils	5/28
	Concerned with high security	
	Ensure the premises are in a clean condition	
	Employees issue zakat/tax	
	Financial management based on Shariah law	
C3 – Customer/ Guest Ethics	Residents dressed in veils	4/28
	Maintain manners and morals	

	Accommodation is based on the concept of mahram	
	Always take care of personal hygiene and accommodation	
C4 - General facilities	Television must have Islamic information channels	7/28
	Provide sugi stick/ tooth cleaner	
	Provide a prayer time calendar	
	A list of nearby mosques is provided	
	A list of nearby halal restaurants is provided	
	Muslim customer friendly toilet facilities	
	Musolla / public prayer hall	
C5 - Safety and comfort	Safety fence	7/28
	Provision of CCTV	
	Provision of fire extinguishers	
	Systematic solid waste management	
	Smoking room	
	Environment (grass and wild animal threats)	
	Prepare a first aid kit	

Source: Modified from Siti Fatma and Rosmawati (2015)

Compliance with the Implementation of the Shariah Compliant Homestay Concept

Based on the findings of the study for compliance with the implementation of the Shariah Compliant Homestay Model concept among the 30 homestays involved, it shows that no homestay has achieved total compliance. The highest compliance score was recorded by Khayrin's Homestay located in Semporna which was 25 out of 28 marks, followed by Yayang Putatan Homestay in Kota Kinabalu 24 out of 28 marks and third was Mentari Homestay in Semporna with a score of 23 out of 28 marks. The lowest score was recorded by Sulap Dahai in Kundasang which was 14 out of 28 marks. Based on the main district, homestays with the highest score in Kota Kinabalu are Yayang Putatan Homestay (24), Kundasang is Tisan Nulu Homestay (22) and Khayrin's Homestay (25) in Semporna.

Implications of the Islamic Tourism Industry to Sabah

The modern era often discusses issues based on Islamic economics, namely in the aspects of Islamic banking and Islamic business. Seven sectors of the Islamic economy are growing significantly,

namely cuisine, Islamic finance, the insurance industry, fashion, cosmetics, pharmaceuticals, entertainment, and tourism, (Fudhaylatullail, 2022). The development of the Islamic economic sector certainly brings the concept of halal to every product. If seen in terms of positive aspects, the tourism industry is among the industries that have great potential as one of the sources of income for the state government, and then for the national income. The Malaysian government's wise move in focusing heavily on the tourism industry by providing various measures, in addition to the efforts taken in improving the facilities and various types of tourism activities in this country should be recognized by all parties, (Lee and Siti Suriani, 2010).

For example, Sabah's tourism industry in 2018 recorded the highest revenue in history with a revenue collection of RM8.342 billion. According to the records of the Sabah Tourism Board, the number of tourist arrivals also recorded a record high of 3,879 million tourists. Of that amount, tourist arrivals have increased by 5.3 percent throughout 2018 and tourism revenue has also increased by 6.6 percent compared to the collection of RM7.82 billion

in 2017, (Utusan Borneo, June 27, 2019). Sabah Governor Tun Juhar Mahiruddin explained that the tourism sector is one of the main contributors to Sabah's economy which is most affected by the COVID-19 pandemic.

The number of tourist arrivals to Sabah in 2020 was only 977,460 people compared to 4.2 million people in 2019, which involved a decrease of 76.7 percent. The number of tourist arrivals to Sabah in the first six months of 2021 has decreased by 85.2 percent to 108,862 people compared to 736,921 people in the same period in 2020. The estimated total tourism receipts in Sabah in the first six months of 2021 have decreased significantly by 88 percent which is equivalent to RM1.28 billion to only RM174 million compared to RM1.45 billion in the same period in 2020, (Sinar Harian, 21 September 2021). Therefore, the Sabah state government has taken the initiative to draw up the Sabah Recovery Plan as a guide and preparation to restore the tourism industry after the COVID-19 pandemic has shifted to an endemic phase.

The approach taken under the recovery plan is to intensify efforts to stimulate the development of the tourism sector through the implementation of various initiatives including developing infrastructure and basic tourism facilities, especially in rural areas. To ease the burden on players in the tourism industry, the Sabah state government has channeled a grant amounting to RM10 million which benefits 500 industry players including financial assistance to hotels, tour operators, tour guides, and travel agencies. This is because the COVID-19 pandemic has affected Sabah and most industry players in the state have had to close their operations, especially due to the closure and restrictions of flights in and out of Sabah, (Sinar Harian, April 01, 2022).

According to the Minister of Tourism, Culture, and Environment, Datuk Jafry Ariffin explained that the tourism industry in post-Covid-19 is quite challenging. Local industry operators are asked to be prepared because the period from 2022 to 2023 is a critical phase for the recovery of the tourism industry not only in this country but at the

global level. The World Tourism Organization (UNWTO) on the other hand expects world tourism to return to pre-pandemic conditions in or after 2024. COVID-19 has also changed the tourism landscape around the world. Therefore, tourism operators also need to be prepared to change their business model or governance structure to meet new demands following current tourism trends, (Utusan Borneo, March 19, 2022).

The tourism industry has been reported as one of the largest employers in national development (Moscardo, 2008). Previous researchers have pointed out that homestay tourism accommodation provides many benefits to the host family and the community, (Ruth and Bonface, 2018). The increase in the number of tourists coming to Malaysia from within and outside the country causes an increase in demand for the accommodation sector. Private (commercial) homestay facilities are one of the important alternatives to accommodate the increasing arrival of tourists who are also empowered to be one of the Syariah-compliant homestays, (Jabil et al., 2020). In most developing countries, the tourism sector is used as a catalyst for development, especially in rural areas (Hall and Jenkins, 1995). This aims to improve the socioeconomic status of the population who mostly work in the agricultural sector which is plagued by poverty and low education levels, (Siti Suryati and Mohd Iqbal, 2018).

The Malaysian government focuses on the tourism sector because this industry is capable of contributing to the country's economic growth and income. In Malaysia, the government has drawn up several policies to encourage the development of tourism based on nature tourism, among which the Strategic Program to Empower the People and the Economy (PEMERKASA) focuses on helping to restore the tourism industry while also attracting tourists, (Berita Harian, March 19, 2021). Furthermore, Kota Kinabalu, Kundasang, and Sempora also have their attractions involving nature-based tourism such as islands and highlands such as Danum Valley and Kinabalu National Park.

The Treasurer of the Malaysian Tourism Accommodation Organization (MARTA), Mohammad Azmir Zahir Bakar stated that the current situation that affects the tourism sector will eventually trigger a domino effect on the homestay industry. Difficulties experienced by homestays or country stay, just as the hotel industry has been aware of since March 2020 when bookings decreased, while cancellations increased at the last minute following the implementation of the Movement Control Order (MCO). As a result of the Movement Control Order (MCO) following the COVID-19 outbreak, no bookings were received by accommodation operators so they had to change their homestay status to a rental house, (Berita Harian, June 2, 2020).

The tourism industry is seen as one of the effective channels to generate income for the national park. The income generated stems from permits issued and fees charged to tour guides, accommodation, interpretation centers, books, and donations for conservation purposes from tourists, (Johan and Iylia, 2014). It is clear here that accommodation services are one of the important elements in increasing the socioeconomic income of the community such as the homestay operators involved. The average respondent among homestay operators who are involved makes homestay services as a source of side income in addition to working in the government and private sector.

The homestay operators involved also explained the issues and challenges they went through while operating homestay service operations in each study area. Apart from that, the homestay operators also gave suggestions as brainstorming to improve the Syariah-compliant homestay services that will be implemented as well as empower the Islamic tourism products available in Sabah. Among the issues and challenges and suggestions for improvement suggested by the homestay operators involved are as follows;

'The main issue that is a challenge for most homestay operators in Malaysia in general, especially in Sabah is in the aspect of continuous homestay maintenance'

(Anefa Homestay, 48 years old)

'There is no organization that coordinates and organizes the implementation of homestays among entrepreneurs in Semporna'

(Island Guest House, 43 years old)

'Financial assistance applications should be opened to entrepreneurs to repair homestay infrastructure in areas at risk of natural disasters such as the Kundasang highlands as well as the promotion of community tourism products by MOTAC'

(Hasah's Homestay, 65 years old)

'Each homestay entrepreneur also needs a little capital injection to start a private homestay business or service'

(Art Homestay, 34 years old)

'Collaboration between the leading parties, agents, and transport to complete tourist facilities, especially from foreign countries, to upgrade existing tourism services to help operators further market the Syariah-compliant homestay product services offered'

(Rumah Pangi Tuaran, 35 years old)

Based on the statements given by the homestay operators involved, shows that there are many more issues and challenges, especially involving the use of financial capital and also the exposure of knowledge related to the marketing of Islamic tourism products that need to be addressed immediately. Thus, the involvement of related parties such as ITC and MOTAC is very relevant and significant. The homestay operators involved are also known as entrepreneurs. The majority of the respondents found are Muslims and can be called Muslim entrepreneurs. Muslim entrepreneur is an ideal and comprehensive expression and it is used as a 'role model' that can transform the scenario of Muslim civilization today. Muslim entrepreneurs are those Muslims who conduct business activities with halal products. However, they are also bound by ethics and the spirit of Sharia law to always be fully obeyed based on Al-Quran and As-Sunnah, (Mohammad, 2009).

The halal product market is not limited to Muslims and Muslim countries only. Countries such as Australia, New Zealand, and South Africa, despite having a low Muslim population, still have the potential to contribute to the world's halal trade, (Zawanah, Munir and Abdul Muhaimin, 2008). The halal industry in Sabah will continue to grow to the international level with the existence of a digital platform called CoreHalal to further strengthen the halal management system. CoreHalal has been developed based on the guidelines issued by the Malaysian Islamic Development Department (JAKIM). CoreHalal has great potential for being the only digital platform that provides halal management services, (Harian Ekspres, 24 August 2022).

The halal industry which has been identified as a strategic and high-impact sector under the 12th Malaysia Plan (RMK12) will increase Malaysia's capacity and capability in increasing the development of the halal workforce, drive industry development including the participation of Bumiputera, increase the competitiveness of products and make Malaysia as a global halal hub, (Berita Harian, February 22, 2022). Following the rapid growth of the halal industry, the role of the Malaysian Islamic Development Department (JAKIM) and the Sabah State Islamic Religious Affairs Department (JHEAINS) as reference centers for major legal developments in Sabah is increasing, including the role of the Islamic Tourism Center (ITC) which needs to collaborate with the Ministry of Tourism, Arts and Culture (MOTAC) to issue sharia-compliant accommodation certificates to further empower Islamic tourism products, especially in Sabah which has not yet been implemented.

Many Islamic economic philosophies are debated which are sourced from the Quran and Hadith such as the philosophy of ownership, the philosophy of property and its search, the philosophy of property distribution, the philosophy of prohibition and economics, as well as the philosophy of heinous acts, sins and associating God in the economy. In the discussion of this article, the philosophy of heinous acts, sins, and associating God

in the economy is the most appropriate to be used as a reference and guide. The Word of God S.W.T. reads:

قُلْ إِنَّمَا حَرَّمَ رَبِّيَ الْفَوَاحِشَ مَا ظَهَرَ مِنْهَا وَمَا بَطَّنَ وَالْإِثْمَ
وَالنَّبْغَى بغيرِ الْحَقِّ وَأَنْ
تُشْرِكُوا بِاللَّهِ مَا لَمْ يُنَزِّلْ بِهِ سُلْطَانًا وَأَنْ تَقُولُوا عَلَى اللَّهِ
مَا لَا تَعْلَمُونَ ۝۳۳

Meaning: *Indeed, my Lord only forbids abominable acts, whether manifest or hidden and acts of sin and trespassing without a valid reason, and (He forbids) you associating something with God while God has not sent down any evidence (justifying it); and (He forbade) you to speak against God of something of which you do not know.*

(Q.S al-A'raf 7: 33)

هُوَ الَّذِي جَعَلَ لَكُمُ الْأَرْضَ ذَلُولًا فَامْشُوا فِي مَنَاكِبِهَا وَكُلُوا
مِنْ رِزْقِهِ وَإِلَيْهِ النُّشُورُ

Meaning: *He is the one who made the earth for you: easy to use, so walk in all the recesses of the region, and eat from the sustenance that God has bestowed; and (remember), to Allah is (your place of return after) being resurrected; (so appreciate His favor and fear His wrath).*

(Q.S al-Mulk 67: 33)

Apart from that, Sheikh Abu Hamid al-Isfarayini Rhm. when describing the category of doubtful matters that cannot be determined with certainty, the source mentions the following example of the Word of Allah S.W.T. which reads:

مُعَامَلَةٌ مِنْ أَكْثَرِ مَالِهِ حَرَامٌ وَلَمْ يُتَحَقَّقْ أَنَّ الْمَأْخُودَ مِنْ مَالِهِ
عَيْنَ الْحَرَامِ فَلَا تَحْرُمُ

Meaning: *Conducting transactions with someone whose majority of the property is illegal is not prohibited because it cannot be ascertained that the property used is from the illegal property. This is because there is a possibility that the transaction is used from a halal source, so it cannot be said to be haram. However, it is makruh to take it for fear of falling into illegal matters.*

Refer to: al-Asybah wa al-Nazair, 1/74-75

Based on the description above, the law of employees receiving wages from work that is mixed with halal and haraam is makruh because there is difficulty in determining exactly which part is haraam. This is because the income or salary earned

based on the services provided to customers includes the haram part through the serving of haram food and also the halal part through the serving of halal food. However, he must try to identify the part of the property from illegal work that has been done and purify it by spending it for the general use of Muslims. If it is difficult to determine the level of haram and halal precisely and definitely, then the property can be purified in half based on the fatwa of Sheikh Ibn Taimiyyah Rahm. the following:

وَإِنْ اخْتَلَطَ الْحَلَالُ بِالْحَرَامِ وَجَهْلَ قَدْرَ كُلِّ مِنْهُمَا
جَعَلَ ذَلِكَ نِصْفَيْنِ

Meaning: *"If the halal and haram sources are mixed and the halal and haram parts are not known with certainty, then divide it into two; half halal and half haram".*

Refer: Majmu' al-Fatawa, 29/307

As advice and recommendations, the employee must find another job that is 100% halal and not have any doubts so as not to get caught up in dealings that conspire with haraam works in terms of Syariah. In addition, it gives more peace to the self and heart in addition to blessings in life. The words of the Prophet SAW are true:

فَمَنْ اتَّقَى الشُّبُهَاتِ اسْتَبْرَأَ لِدِينِهِ، وَعَرْضِهِ

Meaning: *Whoever protects himself from any doubt, has actually saved his religion and dignity.*

Narrated by al-Bukhari (52)

In line with the arguments mentioned above, several lessons and recommendations can be taken as the main reference in implementing Islamic tourism, including by improving and improving the package of tourism offers by homestay operators and trying to diversify product packages such as visits to the main mosques and the old one where the filling and events to be presented have been carefully arranged. Some examples of filling in the Islamic tourism package that is offered is such as a simple tazkirah, Al-Quran recitation performance, nasyid, children's or adult speeches, poems, selling poems, introducing programs carried out in the mosque such as the main functionality of the mosque in dignifying Islamic knowledge, architecture, founder and construction history.

In addition, the travel agent involved should provide transportation facilities, a neat, punctual, Muslim-friendly tour program, introduce local culture, and customs to welcome and appreciate guests as organized by Islam, serve local food and drinks, fruits, etc. in addition to encouraging residents to produce at least one product. Chanting the slogan '*One House, One Product*', both in the form of handicraft products, art, sweets, and so on to be sold to visitors. Next, travel agents need to prepare a package to visit the Islamic museum to see the history of Islam from various forms, history, and places that may not be available in their village museum. Therefore, the homestay operators can work together so that they can form an association with fellow operators with the concept of helping each other and caring for each other. Therefore, the researcher suggests that each homestay operator offers a different product package that reflects the homestay's own identity. For example, homestay A offers a package of circumcision and circumcision, while Homestay B offers an al-Quran competition for the family level by providing all the equipment and basic needs for that purpose. While Homestay C provides a khatam al-Quran package and all its equipment.

Offering an Islamic tourism package to every visitor also requires every entrepreneur to prepare a special hall or space for the implementation of all the activities that have been listed. Continuous efforts with good and systematic governance need to be done by entrepreneurs to ensure that the range of Islamic tourism packages is attractive and loved by visitors. The abundance of Islamic products that are highlighted, can stimulate the growth and development of Islamic tourism and the economy of the local community. This is because Islamic tourism should always be highlighted in Malaysia. After all, it can make a significant contribution to the country in terms of generating the economy.

CONCLUSION

The implementation and development of Islamic tourism are the specific contributors to the economic changes of the community and the country, where through this development, job opportunities can be generated which can further increase the income of the community and the country. The extensive scope of the Islamic tourism and Muslim-friendly hospitality sector not only brings good economic returns. The growth implications are also able to bridge social, cultural, and heritage gaps between tourists and local communities. Therefore, the empowerment of homestay services based on sharia compliance to further develop the socioeconomics of the community, especially in Sabah, requires funds and also inputs that encourage the sustainability of the services provided such as capital injection, courses, and training as well as comprehensive publications from relevant parties such as ITC and MOTAC. This can help existing homestay operators as well as those interested in starting a business to further develop the homestay services offered and help Sabah further develop the Islamic-based tourism industry globally.

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