

# Rethinking Tourism Economic For Inclusive and Sustainable: an Islamic Perspectives

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## Abstract

*Purpose* This article re-examines tourism economics by incorporating Islamic values as an alternative to conventional, profit-driven models. *Approach* using conceptual approach *Findings* it demonstrates how Islamic principles, particularly *maqāsid al-sharī'ah*, can direct tourism toward inclusivity, justice, and sustainability by balancing economic, social, cultural, and environmental considerations. The study categorizes issues in tourism economics as fundamental, primary, secondary, and tertiary, and contends that an Islamic perspective promotes ethical governance, equitable benefit distribution, and the protection of ecological and cultural integrity. By conceptualizing tourism as both an economic activity and a spiritual endeavor, this framework aims to achieve collective welfare, long-term sustainability, and *barakah* (blessings) for communities. *Originality of the research*. This research stands out for its innovative approach by integrating Islamic values.

**Keywords :** *Islamic Tourism; Maqāsid al-Sharī'ah; Inclusive Economy; Sustainable Tourism;*

## INTRODUCTION

Indonesia is an international tourist destination, with Bali being the epicentrum of international tourist. Besides Bali, there are also several cities that attract tourists for their culture and education, such as Yogyakarta and Makassar, textile trade like Jakarta, as well as global culinary highlights such as Padang, and other natural beauties on Sumatra Island like Lake Toba. From the demand side, international tourists visiting Indonesia come from various countries, with the top five contributing 11,68 million tourists being Malaysia (16,26%), Australia (12,26%), Singapore (12,11%), China (6,75%), and East Timor (6,24%) (Mawarni, 2024). From the service side, service providers at a tourist destination not only aim to meet tourist needs but also to achieve a greater goal of interaction between guests and hosts, which is the welfare of the community, cultural preservation, and environmental conservation (Yoeti & Gunadi, 2013).

Indonesia is a pluralistic country, where the grassroots economic system will be determined by the philosophical system of society based on religion and customs. Although the philosophical systems of society differ, in terms of tourism management as a form of service trade, the development of the domestic and international tourist market is regulated, recorded, and managed by the Ministry of Tourism, BPS, and other related ministries, considering that the tourism sector, from a scientific perspective, is multi-disciplinary, which results in multi-sectoral practices (Undang-Undang No 10 Tahun 2009 Tentang Kepariwisata, 2009).

**Table 1.** Domestic Travel in Indonesia 2007-2012

Year	Travel (Thousand)	Average Travel (Times)	Spending Money (Thousands of Rupiah)	Total Spending (Trillion Rupiah)
2007	222,389	1.93	489.95	108.96
2008	225,041	1.92	547.33	123.17
2009	229,731	1.92	600.30	137.91
2010	234,377	1.92	641.76	150.41
2011	236,752	1.94	662.68	156.89
2012 (Term 1)	105,954	1.98	Data not available	

Sources: Pusdatin Kemenparekraf (2012)

The data shows that from the aspect of travel and spending money, the movement of domestic tourists can be said to be normal and growing based on the figures in Table 1. This can be reviewed from the historical and economic development aspects of Indonesia, as well as historical of tourism as a product such as food and culture. First, the movement of domestic tourists is supported during certain seasons, particularly by migrant workers from transmigration in the 1970s as a projection of multiculturalism and *merantau* (Salazar, 2019), where many migrants have successfully in agribusiness dan small enterprises (Park, 2018) returned to their hometowns or visit family and relatives during religious holidays such as Ramadan and Eid al-Fitr. Second, the movement of domestic tourists is also supported by workers (labor) (Martínez et al., 2015) in major cities such as Jakarta and surrounding areas with the automotive, textile, and other industries.

In the context the development of the tourism economy in Indonesia is not free from fundamental, primary, secondary, and tertiary issues in tourism. The fundamental aspect includes models of development and management of tourism that tend to focus on mass tourism (Chong, 2020). The dominance of conventional capital leads to destinations being managed in a conventional way; on the other hand, context-based management, which is based on philosophical, religious systems, and local community wisdom, is overshadowed by capital in terms of governance, economy, and socio-political aspects (KC et al., 2021)(Yanes et al., 2019). In this article, the fundamental context is positioned in the economic aspect of tourism, referring to a tourism area that is predominantly Islamic. It is not directed towards tourist destinations with fundamentally different religious characteristics. The aim is to reconsider tourism economics without harming the life of the nation and state (Bräuchler, 2022; Haryanto, 2022; Yamashita, 2012).

This conceptual (on going) article raises the main questions to describe what sustainable tourism, inclusive tourism, and tourism from an Islamic perspective? What are the fundamental issues in tourism economics in primary, secondary, and tertiary categories, and how is tourism economics viewed from the perspective of Islamic value perception amid a pluralistic Indonesian society?

## CONCEPTUAL

This section will discuss the concepts of (1) Sustainable Tourism, Inclusive Tourism, and Tourism from an Islamic perspective (2) Fundamentals and issues in tourism economics in primary, secondary, and tertiary sectors (3) Economic tourism from an Islamic perspective.

### Sustainable Tourism and Inclusive Tourism

Tourism is a complex phenomenon involving the movement of people beyond their everyday environments to other destinations for recreation, education, spirituality, or business (UNWTO, 2017). The concept of sustainability gained popularity following the Brundtland Report (1987), which defined sustainable development as "development that meets the needs of the present without compromising the ability of future generations to meet their needs." In tourism, this principle is then applied to maintain a balance between three pillars (Butler, 1999):

1. Economic: tourism must create sustainable prosperity
2. Social: tourism must respect the rights of local communities
3. Environmental: tourism must maintain the carrying capacity of ecosystems.

UNWTO (2018) emphasizes that sustainable tourism must involve local communities, minimize negative impacts, and encourage conservation. However, criticism has arisen because this concept often remains jargon without real implementation. Many destinations claim to be "sustainable" but still pursue short-term profits (Bramwell & Lane, 2011).

Inclusive tourism is an approach that emphasizes the equitable distribution of benefits to all stakeholders, especially local communities. According to Scheyvens & Biddulph (2018), inclusive tourism encompasses not only tourist access to destinations but also community involvement in decision-making, business ownership, and profit distribution. In practice, inclusivity encompasses:

1. Economic empowerment: local communities gain access to businesses and decent jobs.

2. Social equity: tourism does not marginalize vulnerable groups.
3. Political participation: local communities participate in determining the direction of tourism development.

This concept is increasingly important in the context of developing countries, where tourism is often monopolized by large investors, widening socio-economic disparities (Harrison & Schipani, 2007).

### **Tourism from an Islamic perspective**

Islam offers a unique perspective on tourism. The Qur'an encourages humanity to travel to reflect on Allah's creation (Surah Al-Ankabut: 20) and learn from the history of previous generations (Surah Yusuf: 109). The Prophet's hadith also demonstrate the practice of traveling for the purpose of seeking knowledge, trading, and strengthening bonds of brotherhood. Within the framework of the *maqāṣid al-sharī'ah* (the principles of Islamic law), tourism must safeguard:

1. Religion (Hifz ad-din): tourism activities must not conflict with Sharia values.
2. Soul (Hifz an-nafs): tourism must be safe and healthy.
3. Reason (Hifz al-'aql): tourism is educational and enhances insight.
4. Offspring (Hifz an-nasl): tourism maintains morality and family honor.
5. Property (Hifz al-mal): distribution of tourism profits is fair and non-exploitative.

In addition, the concept of *maslahah* emphasizes that tourism must provide collective benefits, while *amanah* emphasizes human responsibility as Allah's caliph in protecting the earth. Furthermore, Islam's commitment to environmental sustainability is also reflected in the study of *ecotheology*, also known as (*'ilm al-bi'ah*). Any benefit sought by Sharia will not be achieved if it ignores the environment in which it manifests. Therefore, preserving the environment (*hifz al-bi'ah*) is mandatory for the realization of Sharia's objectives.

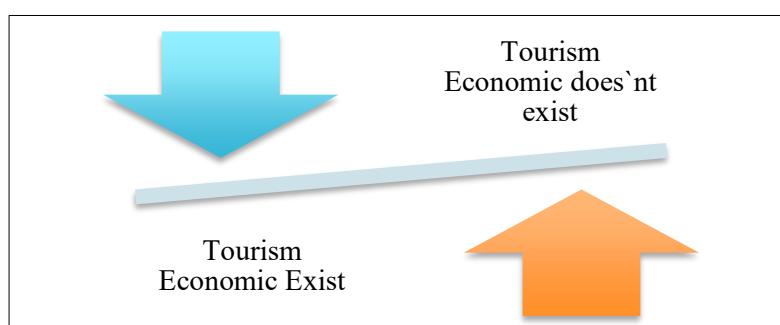
Preserving the environment is also a form of protecting wealth (*hifz al-mal*). The wealth referred to is all forms of environmental resources that sustain human life. According to Islam, the sustainability of these resources must be maintained in all economic activities, from production to consumption to distribution. Surah Al-Araf Verse 56, " " And do not do mischief on the earth after it has been (created) well, pray to him with fear and hope. Indeed, God's mercy is very close to the one who does good" (Azizi, 2024; Meliyana, F. S., & Putra, 2024).

In verse 56, the meaning of "after (created) well" is a form of monotheism *rububiyah* which believes that Allah alone is the only God who created nature and maintains it. By the power of God, humans can enjoy the beauty and benefits of nature while living on earth. The phrase "do no mischief on earth" means a prohibition against human doing mischief on earth in various forms. Such damage is the destruction of nature, the corruption of reason, the corruption of self, or spiritual damage. Then the phrase "pray to Him with fear and hope" explains that the key to worship is to only pray to God and never give up hope. Allah wants people to feel fear of losing the blessings given and eventually wasting them which ends up regretting later in the hereafter. The phrase "Verily the grace of God is very close to the one who does good" means that Allah always gives everything that is needed by human even if what he expects is a desire not a need. God only wants human to always do good as a servant, to his fellow human, and also to the nature in which he lives (Meliyana, F. S., & Putra, 2024, p. 184).

Abu Hayan in the Tafsir Al-Bahr al-Muhith states that this verse prohibits all forms of destructive actions on earth. These destructive actions can affect life, soul, generation, property, and intellect—the five primary values protected by sharia. However, normative explanations of Islam's concern for nature will be useless without concrete action for environmental sustainability (Azizi, 2024, pp. 188–190).

## RESULTS

The discussion begins with a description of the fundamental question of whether a tourism economy exists. If so, what form does it take? This question then maps out a thought process within two perspectives. First, a tourism economy does not exist, an assumption that rejects the existence of a tourism economy, as it is the primary sector that drives tourism as a tertiary sector in the form of agrotourism, ecotourism, and marine tourism. Primary sectors include agriculture, forestry, fisheries, and marine affairs, among others. Second, a tourism economy exists because of supply and demand, in the form of tourist movements as supply and tourist destinations as demand. These two perspectives have perhaps framed the tourism economy. The issue is framed within the first and second perspectives, not the initial core of this discussion, but rather to view the tourism economy within a framework, meaning that both the first and second perspectives complement each other.



**Figures 1.** Tourism Economic Debates

Based on the fundamental questions outlined in section A, the concept of tourism economics exists and is well-established, as seen from the literature review. On the demand side, tourism expansion reflects global economic growth. The number of people worldwide is increasing per capita and increasing leisure time. Therefore, tourism demand is income-elastic and tends to increase along with the increasing availability of leisure time. This condition has also triggered an increase in demand for tourism. Meanwhile, on the supply side, contributors to global tourism expansion include reduced real travel costs, reduced travel time, greater frequency and density of travel services, and lower transaction costs for tour operators (Damanik & Weber, 2006).

In general, a market is defined as a place where supply and demand, or consumers and producers, meet. Clearly, a market is an intermediary for buyers and sellers to conduct exchanges. A market does not always mean a place, such as the ASEAN Tourism Forum or the many travel mart events that have emerged recently. Considering the development of internet technology, the meaning of a market has become much broader and encompasses a conceptual construct that connects tourism services through various information media. In fact, the actual tourism market is an industry often referred to as tourism actors, such as tourism information providers, travel agencies, tour organizers, transportation, visa processing, attraction services, hotels and restaurants. These include the behavior and mechanisms that match the supply and demand of tourism products and services (Damanik & Weber, 2006).

From the supply side, the market is divided into three categories. The first is the primary market, which includes the accommodation market, transportation market, travel agencies and tour operators, tour guides, and the MICE (Meeting, Incentive, Conference, and Exhibition) market. The second is the secondary market, which includes souvenirs, currency exchange, vehicle rentals, travel insurance, and so on. The third is the tertiary market, which consists of photography services, travel guidebooks, shipping, hotel needs, and others.

From the demand side, the market consists of business, leisure, sports, educational, and other markets. It is important to note that the tourism market is segmented psychographic, geographically,

and demographically. Furthermore, the volume of the tourism market (from both the supply and demand sides) can be partially determined from the number of market elements mentioned above. The number of hotel rooms, the growth of travel agencies, and MICE activities can be calculated over a given period. The size of this market volume is determined by various factors, particularly government policies, the level of economic development, and social and political stability (Damanik & Weber, 2006, pp. 11–12).

Primary	Secondary	Teritary
accommodation market, transportation market, travel agency market, and tour operator market, tour guide market, attractions/show market, (MICE-Meeting, Incentive, Conference, Exhibition)	souvenir market, currency exchange, vehicle rental, travel insurance	photography services market, travel guide books, goods delivery, hotel needs,

**Figures 2.** Supply Market

Travel Motivation
Art tourism Business tourism (Meeting, Incentive, Conference, Exhibition) Ecotourism Culinary tourism Rural tourism Marine tourism Adventure tourism Urban tourism Mountain tourism Health tourism (examples: treatment, therapy, health check-up) Wellness tourism (examples: yoga, fitness, healthy food) o Educational tourism (examples: English village) Sports tourism Staycation tourism

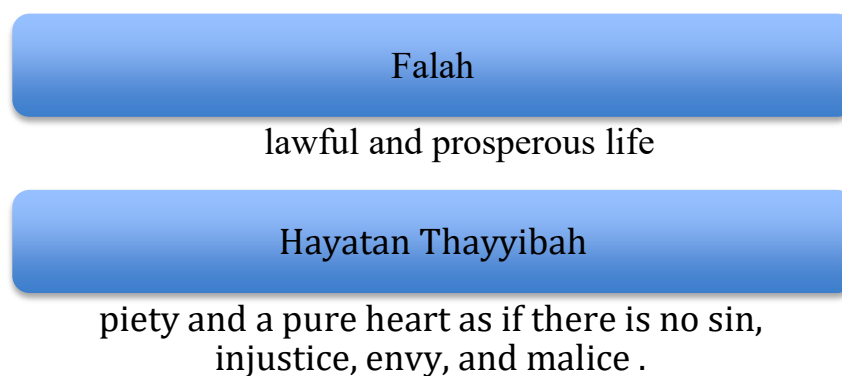
**Figures 3.** Tourist Demand Based on Travel Motivation

### Tourism Economic in Islamic Perspective: Maqashid as a System

*Maqashid* means “objectives” or “purposes.” In Islamic law, it refers to the higher goals of Shariah, aiming to bring benefit (*maslahah*) and prevent harm (*mafsadah*). Maqasid Sharia is the primary objective of Islamic law. Some economic and legal thinkers use the term maqasid Sharia in its entirety, while others, like Umer Chapra, use the term simply to create a universal and acceptable framework for the epistemological community in international economic thought (Chapra, 2001).

As a system, Maqasid encompasses everything humans need to realize *falah* (lawful and prosperous life) and *hayatan thayibah* (good life) within the boundaries of sharia. Imam Ghazali

included all matters deemed essential to protecting and enriching faith, life, intellect, posterity, and property within maqasid. Faith is at the top of the list of maqasid because, from an Islamic perspective, it is essential to human life. It is faith that lays human relationships on a sound foundation, enabling humans to interact with one another in a balanced and mutually beneficial relationship, achieving shared happiness. Faith also serves as a moral filter for the allocation and distribution of resources in accordance with the will of brotherhood and socioeconomic justice, while also providing a driving force for achieving goals such as meeting needs and equitable distribution of wealth. Without injecting a dimension of faith into human decisions, regardless of where they occur—whether in the household, the corporate boardroom, or the marketplace—it is impossible to achieve efficiency and equity in the allocation and distribution of resources to reduce macroeconomic imbalances and economic instability or eradicate crime, unrest, tension, and various symptoms of anomie (Chapra, 2001).



**Figures 4.** Realization of Maqashid

Swarbroke notes that issues that require more attention in emerging markets include cross-cultural issues, emotions and consumer behavior (Horner & Swarbrooke, 2021, pp. 51–13). The Islamic tourism economic model offers an alternative to capitalism of misbehaviour. Its goal is not only profit but also *barakah* (blessings) and collective well-being.

1. Core Principles:

- a) Economic justice no exploitation of local communities.
- b) Prohibition of the unlawful (haram) e.g., gambling, prostitution, alcohol.
- c) Business ethics transparency, honesty, fairness between producers and consumers.

The global halal tourism market is estimated at USD 274 billion in 2023 (CrescentRating, 2022), showing strong potential for integrating maqāṣid al-sharī‘ah into tourism policies and practices.

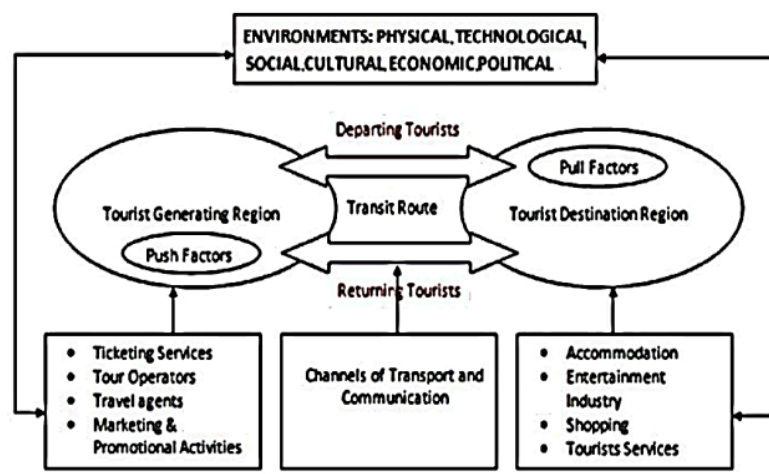
2. Conceptual Framework:

- a) Oriented toward *maqāṣid al-sharī‘ah* protecting religion, life, intellect, lineage, and wealth.
- b) Inclusive ensuring fair distribution of benefits.
- c) Sustainable balancing economic, social, and environmental aspects (Butler, 1999).

As a human activity, tourism is a highly complex phenomenon involving the movement of people, goods, and services. The complexity of tourism is closely related to organizations, institutional and individual relationships, service needs, the provision of these needs, and so on. When people travel, they require accommodation services, which are often provided by service providers. Similarly, if travel agencies want to sell products to tourists, they must establish working relationships, at least with hotels. All of these constitute a series of specific elements that mutually influence and perform specific functions. The relationships between these elements then form a system called the tourism system. According to Stock (1999 in Damanik dan Webber), the tourism system emerges from an economic perspective and consists of four main elements that are closely interconnected and form a system within the system: (i) demand or need for tourism; (ii)

supply or fulfillment of tourism needs such as 4A/6A: attractions, accessibility, amenities, ancillary services, added value, affordability; (iii) markets and institutions that facilitate both; and (iv) actors who drive these three elements. The system referred to by Stock is depicted in Figure 1 below, which displays the interrelationships between these four elements as the tourism system. Simply compared to Stock who saw it from an economic perspective, from a spatial geographical perspective, Leiper (1979) defined tourism as:

*“ the system involving the discretionary travel and temporary stay of persons away from their usual place of residence for one or more nights, excepting tours made for the primary purpose of earning remuneration from points end route. The elements of the system are tourists, generating regions, transit routes, destination regions and a tourist industry. These five elements are arranged in spatial and functional connections. Having the characteristics of an open system, the organization of five elements operates within broader environments: physical, cultural, social, economic, political, technological with which it interacts (Stainton, 2023). ”*



**Figures 6.** Tourism System Leiper (Attia, 2020)

According to Leiper (1990), tourism as a system is described by five elements: a human element or tourist; three geographic regions consisting of the Traveler Generating Region (TGR), the Transit Route Region (TRR), and the Tourist Destination Region (TDR); and an industrial element or the Travel and Tourism Industry (TTI). Thus, tourism as a system can be described by the role of four interdependent elements or subsystems. The Tourist Generating Country (TGC) is the area of origin of tourists, whose characteristics can be observed from various aspects: geographic, demographic, psychographic, and behavioural (Sudiarta, 2012).

Leiper’s Tourism System (1990) provides one of the most influential frameworks for understanding the complexity of tourism by highlighting the interdependent relationships between tourists, generating regions, transit regions, destination regions, and the tourism industry. In the reviewed article, this model is employed as a theoretical foundation to position Third Sector Organizations (TSOs) within the broader tourism system. By doing so, the authors emphasize that sustainable tourism development is not solely dependent on the interaction between the public and private sectors but also requires the active involvement of civil society organizations that contribute to heritage preservation, community engagement, and environmental protection (Attia et al., 2020).

Despite its usefulness, the application of Leiper’s model in the article remains largely structural and descriptive. While the model effectively clarifies the role of TSOs within the system, it does not fully capture the dynamic and multidirectional interactions between stakeholders, nor does it address contemporary challenges such as digitalization, globalization, and the reciprocal impacts of tourism on host communities and environments. Thus, Leiper’s framework is valuable as a conceptual starting point, but its application would benefit from further development to reflect the complexities of sustainable tourism in the modern era (Attia et al., 2020).

Economic tourism only on the micro aspect, namely (1) market structure and (2) theory of price, (Ismail & Arshad, 2009) and (3) added with tourism economic products based on the primary, secondary, and tertiary sectors.

**Table 2. Tourism Microeconomics**

Theory	Sub-Theories	Principle	Agents	Economic Behaviour of Agent
Tourism Microeconomics	Market Structure	Demand and supply Prices Wealth Income	Commodity	Dynamics Honest TrustFairness
	Theory of Price	Wright and Wrong Uses Moderation Freedom Justice	Consumer Producer Government	Extravagance Basic Needs Deviation
	Product	Primer	(1) farmers, fishermen, ranchers, indigenous people (a blacksmith, etc) (2) small enterprises, transport driver, hoteleier, worker other services, Photographer	Maqashid Values Compliance
		Secondary	1) accommodation 2) transportation 3) travel agency and tour operator, 4) tour guide 5) attractions 6) MICE-(Meeting, Incentive, Conference, Exhibition) 7) souvenir market, 8) currency exchange, 9) vehicle rental, 10) travel insurance	Maqashid Values Compliance
	Tertiary	(1) photography services (2) travel guidebooks, (3) goods delivery, (4) hotel needs	Maqashid Values Compliances	

Source: Modified from Ismail & Arshad (2009).

Market is one of the main institutions of the Islamic economic system. Limited collusion, limited profit, nonexistence of monopoly and monopsony and being moral can be mentioned as characteristics of Islamic market. According to these characteristics, moral and government are two main and effective factors for market control. Moral and faith cause the supply of and demand for goods and services to agree with the public interests. Government makes control and intervenes, if necessary, in the market to support the natural and equilibrium prices not to be unfair, but to agree

with the public interests. The history of Muslims shows that Islamic governments pay attention to the market mechanism and price system. The market process is not the only way of getting things done in the context of need fulfillment, economic growth or the other goals we cherish in life. Nevertheless, it is of primary importance in a society with private property and freedom of contract. The Islamic institutional arrangement recognizes the central importance of the market process and allows it to work subject to the goals of the Islamic economy (Siddiqi, 2005 in Ismail and Arshad, 2009).

The price theory in the microeconomic analysis is implicit in the writings of Ibn Taimiyyah. In his detailed discussion on price control, Ibn Taimiyyah has analyzed how prices are determined in the market by the interplay of demand and supply forces. According to him, prices could increase due to the shortage of supply of the commodity in question and because of higher income of the people. The former gives the concept of the leftward shift in supply curve with a resulting increase in prices, while an upward shift in the demand curve due to rise in income (or the income effect) is reflected in the latter. The ideas of movement along and shift in demand and supply curves are thus implicit in the analysis of Ibn Taimiyyah. Ibn Taimiyyah presented a concept of "equivalent price", defined as the price determined by the market forces in a competitive market structure without coercion, fraud, monopolistic behavior, hoarding and other corrupt practices, a price which is satisfactorily acceptable to both the transacting parties. Any other price, which exists due to market imperfections, will affect human welfare, and hence calls for government intervention and, if necessary, price control.

In Ibn al-Qayyim's analysis, determination of prices should also be left to the market forces, i.e., the demand and supply forces, if imperfections, distortions and monopolistic behaviour do not affect public interest. Otherwise, he recommends government intervention for fixing market prices. Hence, Ibn al-Qayyim and Ibn Taimiyyah treat both commodity and factor markets similarly in the context of pricing in addition, a variety of aspects of pricing has been introduced to produce a dynamic pricing activity. Since, Islamic banking is a term that reflects financial activities, which do not contradict to Shari'ah principles. These principles would be translated into practical operations especially on the price determination of those products. In this section, we will discuss several options of price determination (Abdul Ghafar in Ismail and Arshad, 2009).

Various literature on conventional tourism economics has found a logical and conceptual fallacy in determining the division of primary, secondary, and tertiary products from the tourism market perspective. This not only impacts market structure and pricing but also contributes to land conversion due to the dominance of capital and political processes between investor and government elite. The accommodation sector is positioned as the primary sector, allowing regulations to provide tourism policy space for the development of large-scale hotel and resort accommodations to cater to mass tourism by providing sufficient room capacity to meet market demand, closely linked to the international aviation industry and alliances. The effects of massive accommodation development ultimately led to overtourism, overpopulation, and coastal erosion, and clean water crises in core tourism areas.

Due to the conceptual error in placing the primary, secondary, and tertiary sectors in tourism law and policy, through a combination of contextual approaches and the perception of Islamic values, the following are dimensions that seem ideal that should be the content of the law and policy of tourism economic development, that the primary sector is returned to the agricultural, fisheries, livestock, forestry sectors as agribusiness, while the secondary and tertiary sectors as accommodating and cooperative supports. In addition to having an impact on environmental and cultural preservation, it will also strengthen the welfare of the community. So that the measurement of tourism planning objectives is no longer placed on the volume of tourist visits, but is placed on a certain season and the achievement of welfare first from the community and gradually after the agribusiness business sector is running, then it is supported by stimulus policies from the government and the tourism and hotel industry to partner in building tourism accommodation as a secondary sector which will be followed by the natural growth of other sectors referred to in the tertiary sector.

**Table 3.** Tourism Economic Shifting Product

Dimension	Primary	Secondary	Teritary
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Islamic Tourism Economic Dimension	1) description of the potential for traditional salt and seaweed in fisheries/coastal areas; 2) description of spices (pepper, cocoa, ginger, coffee, cloves, palm sugar, cinnamon, candlenut, etc.) for the food and beverage industry, (2) culinary, and (3) gastronomy in agricultural/rural areas; 3) description of cattle, goat, and poultry farming in rural/urban areas; 4) description of economically valuable vegetable, fruit, and flower crops (e.g., bonsai) in rural/urban areas; 5) description of production, processing, distribution, marketing, and sales processes (1), (2), (3), and (4). 6) description of the potential for blacksmithing in rural/urban areas; 7) A descriptive-literature comparison of modern market practices (e.g., in Sulawesi, and Malaysia, Indonesia, and the Malay world);	(1) accommodation (2) transportation (3) travel agency and tour operator (Conventional and OTA), (4) tour guide (5) attractions/ (6) MICE- (Meeting, Incentive, Conference, Exhibition) (7) souvenir market, (8) currency exchange, (9) vehicle rental, (10) travel insurance	(1) photography services (2) travel guidebooks, (3) goods delivery, (4) hotel needs,
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Sources: Developed from A Contextual Study, Damanaik and Webber, and Ismail and Arshad.

## CONCLUSION

Rethinking tourism economics means moving beyond short-term profit toward a just, ethical, and Islamic value-based tourism paradigm. This article emphasizes that rethinking tourism economics through the lens of Islamic values offers a more inclusive, just, and sustainable framework compared to conventional models that prioritize profit. By integrating *maqāṣid al-sharī‘ah*, tourism can achieve a balance between economic growth, social equity, and environmental preservation, ensuring that development benefits local communities while safeguarding cultural identity and natural resources. The Islamic perspective on tourism not only addresses the fundamental, primary, secondary, and tertiary issues in the industry but also provides an ethical foundation rooted in justice, collective welfare, and ecological responsibility, thereby positioning tourism as a means of achieving both material prosperity and spiritual well-being.

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