

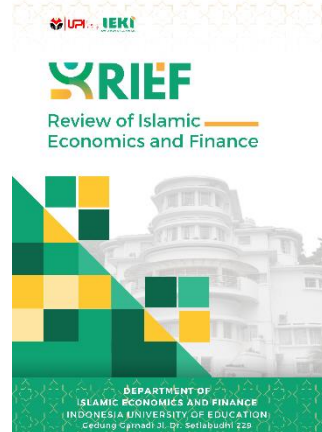
Islamic Business Ethics: The Key to Success in Family Business (Case Study at Green Hotel Ciamis)

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Abstract

Purpose – This study aims to describe and analyze the application of Islamic business ethics as a necessary component of family business success. The study's subject is a family business in Ciamis Regency, West Java. Islamic business ethics indicators are based on five axioms: monotheism, balance, free will, Ihsan, and responsibility.

Methodology - The research method employed is qualitative, using a phenomenology approach, case study and library research. The research data were gathered through observation, interviewing, and documenting.

Findings - The research data were gathered through observation, interviewing, and documenting. According to the findings of this study, family businesses seeking success must adhere to Islamic business norms, including monotheism, balance, free choice, Ihsan, and accountability.

Keywords: Islamic Business Ethics, Key to Success, Family Business

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1. INTRODUCTION

The conventional wisdom holds that religion has no impact on business (Wicks and Freeman 1998). As with the relationship of ethics to religion, [Furqoni et al. \(2020\)](#) argue that mainstream economic ethics (Neo-Classical Economics) is problematic from an Islamic perspective due to the separation of ethics and religion. The movement aims to supplant "divine ethics" (i.e., religion-based ethics with a divine reference) with "ethics in human situations" (rooted in human narration and experiences).

[Furqoni et al. \(2020\)](#) consider economics and ethics as intertwined from an Islamic standpoint. As a system of thought, Islamic financial aspects is inherently saturated with values drawn from perspectives, lessons, and rules that are made an interpretation of and consolidated into the topic and hypothesis of Islamic financial matters. Islamic economics' ethical implications are readily apparent in the idea of individual behavior that serves as the micro-foundation for Islamic economic analysis.

[Dobson \(1993\)](#) discovered that ethics serves as a behavioral control mechanism from a sharia economic ethics standpoint. The objective of Islamic Economics' ethical principles is to resolve issues that arise, particularly in terms of the conflict between material and non-material requirements. [MA Khan \(1994\)](#) discovered that Islamic teachings on ethics are founded on welfare (maslahah) and individual morality in society.

Finally, during the last decade, various studies have concluded that a family's religion provides a source of principles that will guide behaviors when doing family business ([Discua Cruz 2013](#); [Distelberg dan Sorenson 2009](#); [Paterson et al. 2013](#)).

[Paterson et al. \(2013\)](#) perceived that religion could fundamentally impact family business such as everyday decision-making, family company policies, and donation decisions.

In today's global business climate, the family business is one of the most prevalent organizational structures ([Astrachan and Shanker 2003](#); [IFERA 2003](#)). Commonly, family enterprises incorporate economic considerations and intrinsically non-economic variables such as emotions, altruistic conduct, and family values ([Sorenson 2013](#); [Tagiuri and Davis 1996](#)). As a result, [Aronoff \(2004\)](#) emphasizes "the critical role of family values as a cornerstone of family company culture." These ideals can affect a business's long-term success ([Sirmon and Hitt 2003](#)).

There are various ethical axioms in Islamic business ethics, including monotheism, balance, free choice, ihsan, and responsibility ([Djakfar, 2012](#); [Muhammad, 2004](#); [Naqvi, 1997](#)). At the global level of human life, Islamic business ethics are not the only metric employed, as humanity has established numerous other parameters on our planet ([Djakfar, 2012](#)). If these five ethical axioms are followed, all operations, procedures, and even systems within a business should comply with Islamic business ethics. All components of the business must constantly be implemented effectively and optimally. According to the five axioms of Islamic business ethics, the corporation will abstain from prohibited acts or conflict with sharia ethics.

Along with a growing understanding of business ethics, individuals emphasize the critical nature of interconnected ethical concerns in business. Indeed, in terms of the whole execution of life, it has been regulated following Islamic teachings to regulate all human life, including economics and commerce. According to Islamic beliefs, every Muslim is obligated to make every effort to implement sharia (laws) ([Zamzam, & Aravik, 2020](#)). Islam encompasses all facets of life, including the muamalah (business and commerce) principles, which are a means to an end. In essence, the purpose of applying Islamic teachings' rules (sharia) in the field of muamalah,

particularly business behavior, is to create a blessed and noble income (rizki), which will result in just and stable human development, achieving fulfillment of needs, full employment opportunities, and equitable distribution of income. Without enduring a prolonged period of social inequity (Barus, & Nuriani, 2016; Locke, & Spender, 2011).

Islamic business principles must also apply to all facets of the economy, including production, consumption, and distribution. This is precisely what numerous small business players have experienced due to their adoption of Islamic business standards in their operations. This research summarizes the findings of past studies in order for the concept of Islamic business ethics to become a foundation for other business actors in the future (Putritama, 2018; Muhammad, Ilias, Ghazali, Abdullah, & Amin, 2008).

Ismaeel, & Blaim, 2012; Abuznaid, 2009; Tlaiss, 2015; Sidani, & Al Ariss, 2015; and Musa, 2015. Additionally, a study on Family Business has been undertaken by Olson et al., 2003; Astrachan, Klein, & Smyrniotis, 2002; Sharma, 2004; Zahra & Sharma, 2004; and Benavides-Velasco, Quintana- Garcia, & Guzmán-Parra, 2013. The study's uniqueness compared to past research is as follows: 1) The subject of this research is Family Business, which has received little attention from researchers; and 2) Ethical indicators. Islamic commerce is based on five axioms: monotheism, equilibrium, free choice, ihsan, and accountability.

The author chooses the object of study green hotel Ciamis, because green hotel Ciamis is the only hotel in Ciamis Regency that implements sharia hotel standards. His business is also based on the family business. It is exciting to study whether it has anything to do with the application of sharia hotel standards which is the implementation of sharia business ethics with the success of this family business.

Based on this justification, the author discusses Islamic business ethics as a prerequisite for family business success. According to the researcher's background, he or she feels compelled to do a study titled "Islamic Business Ethics: The Key to Family Business Success."

2. LITERATURE REVIEW

The term "ethics" originates in the Greek language and refers to a person's character, habit, or set of universally accepted moral behaviors. According to Jalil, Azam, and Rahman (2010), the etymology of ethics refers to an individual's inherent desire to do good, and social laws that confine a person to what is right or wrong are also referred to as morality. Ethics is a branch of philosophy that examines values, norms, and morals rationally and critically. In Islam, the term closest to ethics is termed morality (the plural form is khuluq).

According to Bertens (2000) in his book Ethics, the concept of ethics can also be defined in three ways. To begin, ethics refers to values and moral standards that serve as a guide for an individual or group in regulating their behavior. Second, ethics is a set of moral principles or ideals or a code of ethics. Thirdly, ethics is an investigation of good and bad. According to Beekun (2004), ethics is a normative branch of science because it influences what individuals should or should not do.

Business ethics refers to moral ethics, behavioral standards, or ethical standards adopted by businesses (Latief, 2006). According to Ernawan (2007) business ethics are the ethical norms that govern decision-making and behavior in businesses. In Islam, business ethics refers to a collection of ethical business practices (akhlaq al Islamiyah) enshrined in sharia values that favor

halal over haram. Thus, ethical behavior is defined as conforming to God's commands and abstaining from what He forbids. Business ethics has been extensively studied in Islam in numerous literature, with the Al-Quran and the Sunnah serving as primary references. Business actors are required to conduct themselves ethically in all of their endeavors. Trust, fairness, and honesty are critical components of a business's future success.

Economic conditions and circumstances influence business, social, political, economic, and technological developments, as well as transformations in the attitudes and viewpoints of its stakeholders (Yunia, 2020). While business is not viewed only through maximizing economic value for its owners, it must nonetheless evaluate everything that influences the fulfillment of these objectives. Profit maximization for business owners can be accomplished more effectively by paying attention to humans, humanizing humans, and adopting steps in harmony with all stakeholders, participants, and the environment in which the business operates (Carroll, & Shabana, 2010).

The Qur'an's name for the business is al-tijarah, and the Arabic term is tijaraha, which derives from the core words tjr, tajara, and tajranwatijarata, which all signify trade or commerce. At-tijaratunwalmartjar, which translates as commerce (according to the al-Munawwir dictionary). At-Tijarah, as defined by ar-Raghib al-Asfahani in al-mufradat fi Gharib al-Qur'an, refers to property management for profit. According to Ibn Farabi, as cited by ar-Raghib, fulanuntajirun bi kadza refers to an individual who is adept, capable, and aware of his enterprise's direction and objectives (Arfaizar, 2020).

Business in Islam is essentially identical to business in general; the difference is that you should submit to and comply with the Qur'an, As-Sunnah, Al-Ijma, and Qiyas (Ijtihad), as well as the constraints included in these sources. The Qur'an has several verses discussing business, notably Al-Baqarah (282), An-Nisaa (29), At-Taubah (24), An-Nur (37), Fatir (29), As-Shaff (10) and Al-Jum'ah (11). Islam allows its adherents to conduct business (business), but several fundamental ethics become normative in Islam and must be followed when a Muslim will and conducts business, including the following:

1. For a Muslim, seeking sustenance is an obligatory task.
2. The food requested must be halal.
3. Be truthful in your commercial dealings.
4. All processes undertaken in the pursuit of sustenance must be viewed as a means of drawing closer to Allah SWT
5. Businesses that will be operated and those currently operating should not wreak havoc on the environment.
6. In business, competition is utilized to promote fair and healthy competition (fastabikul al-khayrat).
7. Should be dissatisfied with the outcome.
8. Place all reliance on specialists, not in just anyone, including their own family.

When trading according to sharia, numerous ethics must be observed, including mutual joy ('An Taradhin), freedom from manipulation (Ghoror), safety/no damage (Mudharat), avoidance of speculation (Maysir), avoidance of monopoly, and stockpiling (ihtikar), and non-usury. Business people, also known as business actors or entrepreneurs, are individuals or groups who are willing to take risks to establish businesses on a variety of chances. Entrepreneurs are constantly on the lookout for and seizing business possibilities that can benefit them.

The entrepreneurial spirit is emphasized in the Qur'an (QS. Hud: 61, QS. Al-Mulk: 15, QS. Al Jumuah: 10, QS. Al-Anbiya: 125, QS. Ar-Ra'du: 11), where humanity are commanded to prosper the earth and steer it in a more helpful direction, as well as to seek sustenance. Meanwhile, the business attitude is expressed in the Hadith as follows: Bukhari's HR; Tirmidhi's HR and Ibn Majah's HR; Ahmad's HR; Al-HR. Bazaar's

Naturally, every business actor must conform to Islamic business ethics. According to Imam Ghazali, as reported in [Darussalam et al., \(2020\)](#), Islamic business ethics include the following:

1. If someone requires something, we must supply it at the lowest possible profit. Without profit if required.
2. When someone purchases things from the impoverished, the price is inherently inflated.
3. If some owe but cannot pay, the debt is not oppressive and should be discharged.
4. Those who have purchased something, are dissatisfied, and wish to return it must be accepted.
5. Debtors are urged to repay their debts more quickly.
6. If the sale is done on credit, you should refrain from requiring payment if the buyer cannot make it.

The conventional production model begins with the scarcity of products and services due to limited capacity to meet ever-increasing human requirements. Meanwhile, the Islamic production model begins with man's status on earth as 'abd and caliph. Production activities serve to provide the necessities of homo economicus and advance social fairness and preserve human dignity's nobility. The Qur'an's overall perspective on production activities is evident in various contexts:

- a. Human status as servants of Allah obligated to worship Allah (Sura Hud: 61) and as earthly Caliphs obligated to assist and collaborate (QS. Al Anam: 165; QS At Taubah: 71, Al Maidah: 32)
- b. Every human being's obligation to work toward meeting basic needs and developing his talents (Surat At Taubah: 105, Yunus: 61, 67)
- c. Humanity's need to manage and utilize Allah SWT-provided natural resources (Surah Al Baqarah: 29, Al A'raf: 10)

According to [Rachmat Syafei \(2001\)](#), prices exist only in contracts, that is, something is given up in the contract, either more or less., is more significant than, or equal to the item's value. Typically, the price is used to trade items that both contracting parties have approved. From this perspective, the price is an agreement between two parties on selling and purchasing goods/services. Both parties must agree on a price in the contract, whether it is less than, more significant than, or equal to the worth of the goods/services given by the seller to the buyer.

According to Ibn Taimiyah, as described by [Yusuf Qardhawi \(1997\)](#), "there are two types of pricing: legal and illegal." Tas'ir, there is injustice, which is forbidden, and there is justice, which is permitted. Additionally, Qardhawi stated that if the price is determined by coercing the seller into accepting a price they are unhappy with, religion does not justify this behavior. However, if the price is determined to ensure fairness for the entire society, for as by establishing a law prohibiting sales above the official price, this is permitted and must be followed. Adiwarmar Karim (2003) asserts that "price determination is determined by market forces, specifically the power of demand and the power of supply." According to the Islamic notion, demand and supply

must meet spontaneously, with neither party feeling obligated to deal at that price level. This is consistent with God's word, which states (See: QS 4:29).

2.1 Family Business

According to [Dunnemann and Barrett \(2004\)](#), a family business is defined by its ownership, management, control structures, and generational transition. Although defining a family business is difficult, there is some agreement among family business researchers on the critical components of a family business definition ([Sten, 2006](#)). According to [Sten \(2006\)](#), the most frequently used criterion for defining family businesses is firm ownership, i.e., family ownership is greater than 50%. According to [Handoyo \(2010\)](#), a family firm or family business is owned and managed by a group of people who share familial ties, including husband and wife and their descendants. According to [Nuswantoro & Pramono \(2020\)](#), a business is a family business if it fulfills several characteristics, namely:

- a. Full ownership (15% or more) is owned by two or more family members.
- b. Family members have a strategic role and influence on the company, both through active management.
- c. Attention to family relationships, dreams of the possibility of continuity and continuity of business between generations.

According to [Susanto et al. \(2007\)](#), family businesses can be classified into two types: 1) Family Owned Enterprises (FOEs), which are businesses owned by families but managed by experts from outside the family. The family serves only as owner and is not involved in field operations, and 2) Family Business Enterprise (FBE) is a business owned and managed by the founding family. This sort of business is defined by the fact that family members hold significant jobs. Then [Gimeno et al. \(2010\)](#) stated that there are five family business models: the captain, emperor, family team, professional family, corporate and investment family models.

According to [Poza and Daugherty \(2020\)](#), until recently, two theories have served as the foundation for research on family businesses: the System Theory of Family Business and the Agency Theory. The family business system theory is used to explain the interaction between subsystems within the family business, whereas the agency theory is used to explain how agents respond to costs incurred due to asymmetric knowledge. According to [Rogoff and Heck \(2003\)](#), earlier research on family enterprises has relied chiefly on the Family Company System Theory.

[Marpa \(2011\)](#) asserts that there are five critical factors relating to internal family conflicts that significantly impact the effectiveness of the family company leadership succession. If one of these five issues exists in the mechanism or implementation of the succession, the succession is very likely to fail. The five factors include the successor's competency, discord in the parties' relationship, financial difficulties, contextual difficulties, and succession. The effectiveness of succession in the business, among other things, was arranged in advance with the involvement of numerous members of 44 households. In this manner, the next generation is offered the option of joining the company or not ([Susanto et al., 2007](#)).

3. METHODOLOGY

The research method employed is qualitative, using a phenomenology approach, case study and library research. Qualitative research methodology also provides complex textual descriptions of how people experience a given research issue (Mack, Woodsong, MacQueen, Guest, and Namey, 2005).

Wahyuni (2019) states that phenomenology is a school of thought that focuses on people's subjective experiences and interpretations of the world. Statist, the phenomenologist, wants to understand how the world appears to others. It describes the affairs structures as they present themselves to consciousness without recourse to the theory, deduction, or assumptions from other disciplines. Phenomenology is a science whose purpose is to describe particular phenomena, or the appearance of things, as lived experience (Streubert and Carpenter, 1995). Merleau-Ponty (1962) and Spiegelberg (1975) stated that phenomenology is a philosophy and a research method and the primary objective of phenomenology is the immediate investigation and description of phenomena as consciously experienced, without theories about their causal explanation, and as accessible as possible from unexamined preconceptions and presuppositions.

Van Manen (1990) suggests that methodological practices for hermeneutic phenomenological include writing investigating experience as life, this practice demonstrates appropriate methods to generate data suitable for phenomenological analysis. The main data source for this project was in- depth interviews. This study makes use of both primary and secondary data. By performing in depth interviews, observations, and documentation, primary data are gathered directly from the research area, also known as field data (Moleong, 2004). While secondary data is not derived directly from the object of research, it is derived from the literature on the subject (Moleong, 2004).

The research subject is the Green Hotel, a family-owned business in Ciamis Regency, West Java. This hotel business was chosen as the subject of inquiry because it has been highly stable over two generations, which is thought to result from adopting strict Islamic business practices.

4. RESULTS AND DISCUSSION

4.1. Green Hotel Profile

Green Hotel Ciamis was founded in 2009. This hotel is located in a very strategic location, in the center of Ciamis City, precisely located at Jln. KH Ahmad Dahlan No. 93 Ciamis, West Java, Indonesia. This hotel has a minimalist architecture with a green color scheme, giving a relaxed and comfortable impression. Hotel facilities include; 22 rooms, parking area, WiFi, restaurant, meeting room or hall, smoking area, AC (air conditioner), non-smoking area, breakfast, TV desk, cable TV, laundry, and 24-hour standby reception. On its way, Green Hotel managed to open a hotel branch that is still in the Ciamis area with the addition of the number of rooms and facilities that are more complete than the first Green Hotel.

4.2. Islamic Business Ethics

Different names have known the concept of ethics in Islam. In the Qur'an, ethics is close in meaning to khuluk. In addition, the Qur'an also uses some terms that describe the concept of goodness, namely Khair (goodness), birr (benevolence), qist (fairness), 'adl (fair, balance), haqq (truth), ma'ruf (known and accepted), and taqwa (piety) (Beekun, 2006). In order to develop the Islamic ethical system further, it is necessary to explore various axioms that guide Islamic ethical philosophy, including Unity (unitas), Balance, Free Will, Responsibility, and Ihsan.

The system and axioms of Islamic ethics, business ethics, work ethic, Etc., will be born. This business ethic and work ethic will affect the company and become the company's consideration for making business decisions. Company. The business decision is ultimately aimed at achieving Falah (Syathori, 2016). Money or profit or profit is considered something important in Islam. Profit is a natural and natural thing natural. However, profit and profit are tools to achieve falah and not the primary goal. This is different from the capitalist economy, which makes profit the primary goal (Fuadi, 2016).

In business organizations or companies, there are several ways to reduce Islamic business ethics to have legitimacy. In 2009, Green Hotel Ciamis was founded. This hotel is strategically placed in Ciamis City, namely at Jln. KH Ahmad Dahlan No. 93 Ciamis, West Java, Indonesia. With its simple construction and green color palette, this hotel exudes a sense of calm and relaxation. The hotel features 22 rooms, a parking lot, free WiFi, a restaurant, a conference room or a ballroom, a smoking section, an AC (air conditioner), a non-smoking area, breakfast, a TV desk with cable TV, and a 24-hour standby reception. On its path, Green Hotel managed to create a hotel branch that is still located in the Ciamis neighborhood but with an increased number of rooms and more full services than the original Green Hotel.

4.3. Business Ethics in Islam

In Islam, the concept of ethics has been referred to by a variety of titles. Ethics is synonymous with khuluk in the Qur'an. Additionally, the Qur'an employs a variety of phrases to refer to the concept of goodness, including khair (righteousness), birr (benevolence), qist (fairness), 'adl (fair, balance), haqq (truth), ma'ruf (recognized and accepted), and taqwa (piety) (Beekun, 2006). To advance the Islamic ethical system, it is vital to examine the different axioms that guide Islamic ethical philosophy, such as Unity (unitas), Balance, Free Will, Responsibility, and Ihsan.

An Islamic business ethic, an Islamic labor ethic, and so forth will be born from the system and axioms of Islamic ethics. This business ethic and work ethic will affect the company and will become a factor in business decisions. company. The ultimate goal of the business choice is to achieve falah (Syathori, 2016). Money, profit, or profit is regarded as significant in Islam. Profit is a natural and organic phenomenon. On the other hand, profit and profit are means for achieving falah, not the end aim. This is in contrast to the capitalist economy, which prioritizes profit (Fuadi, 2016).

There are various ways for business groups or enterprises to undermine Islamic business standards to maintain legitimacy in their economic activity. Among them is the establishment of a corporate code of ethics. I created an inverted pyramid to demonstrate the source flow of the company's code of ethics (Pohan, 2017).

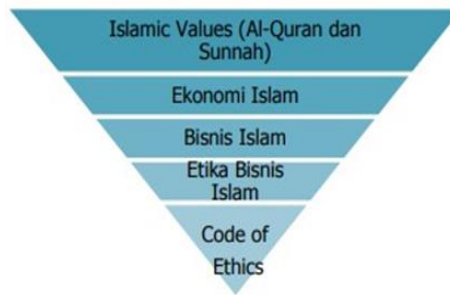


Figure 1. Code of Ethics

As depicted in the inverted figure 1 pyramid above, Islamic business ethics are derived from the highest Islamic ideals, specifically the Al-Quran and Sunnah, and then revealed as an Islamic economic concept (Handayani, 2019). Islamic economics offers a subfield of study known as Islamic business, which also covers Islamic business ethics. If it occurs in this company, it will be documented in the company's code of ethics in the form of SOPs (Company Operational Standards). While this business ethic takes on a personal dimension, it is assimilated by each trader and marketer as a result of the Qur'an and Sunnah teachings (Sloane-White, 2017). Islamic economic scholars have explored and studied Islamic ethics and its branches, such as Islamic business ethics, work ethics, and marketing ethics. It is anticipated that continuous and high-quality study will eventually contribute to the advancement of Islamic economics (Nurmalintang, 2017).

This Islamic business ethic has a positive impact on the progress of a family business. This is also in line with previous research, such as in the study of Sampurno (2016), which states that applying Islamic business ethics has a positive impact on the entire operational process of a family business. Likewise, in Hidayat & Fasib (2015) research and Sinarta & Harjanti (2014), who studied it in the food industry and cosmetic industry.

4.4. Islamic Business Ethics in Practice

The overall findings indicate that businesses adhere to Islamic business principles following its five axioms: monotheism, balance, free choice, ihsan, and responsibility. The following is a detailed description of how each axiom is applied.

4.5. Tawhid

Monotheism is a notion in Islamic business ethics that refers to human relationships between business people or traders both vertically and horizontally. In terms of vertical accountability, traders owe allegiance to Allah SWT (Oktarina & Mu'alim, 2017). This signifies that traders must always comply, submit, and submit to Allah SWT's provisions and will when conducting business. Several attitudes that constitute surrender to God are as follows: pray on time, pray, conduct good deeds, and donate charity (Mulyawisdawati, 2019).

The use of monotheistic ethics by Green Hotel Ciamis, among other things, can be evident in the product's quality, the performance of Human Resources, and the consistently maintained

production process. Islamic aspects are also stressed within the organization, as evidenced by recitation exercises and briefings before to conducting production process activities, congregational prayers for employees during work hours, and finally, reading the Qur'an.

4.6. Balance

The term "ethical equilibrium" refers to how humans interact with one another. This means that the hotel owner communicates frequently and has muamalah with others horizontally. A businessman's ethics of justice significantly influence the policies he pursues (Marni, 2016). In Islamic business ethics, the balancing principle is meant to ensure that merchants present things that are halal, of high quality, and beneficial. Apart from that, the quantity, size, and unit of measurement (scales) must adhere to sharia ethics (Anwar, Ridlwan, & Muzaki, 2020).

The ethic of balance is also related to emotional intelligence. According to Yitshaki (2012), emotional intelligence is related to managing and expressing emotions, using them to motivate themselves and others, and using them to improve decision-making. This emotional intelligence certainly affects the business decisions of a business.

The quality of production and distribution may measure green Hotel Ciamis's ethical balance and structure. A high standard of manufacturing and distribution seeks to give the most excellent products and services to consumers. In this scenario, justice is fulfilled when the corporation gives the best product for consumers, which results in the highest level of consumer loyalty.

4.7. Independent Will

Since the inception of human beings born into this earth, the capacity for freedom has existed. However, human freedom is restricted in Islam. In all human acts, humans are constrained by ethical standards that do not damage others (Hidayat, 2018). As a result, Allah SWT is the sole possessor of unbridled liberty. Free will in business is related to freedom of pricing. Prices in Islam are based on market forces, namely demand and supply (Pertaminawati, 2016). The ethics of liberty in business ethics also discusses entrepreneurs' behavior in dealing with competitors (Prमितasari, 2019).

Among other things, Green Hotel Ciamis employs free will ethics in setting the price of a single room unit, which is computed using the cost of basic materials plus production costs including taxes. The costs charged by Green Hotel Ciamis are relatively reasonable, which is directly proportional to the level of service provided. However, the Green Hotel Ciamis organization pays attention to market prices in this instance. As a result, it is not always necessary to set a relatively low price without regard for its quality. Competition is a common occurrence in the corporate sector. Islam urges us to continue doing good things, even in the face of competition.

The ethics of liberty in business ethics also covers entrepreneurs' behavior toward competitors. Green Hotel Ciamis has a unique market and sales segmentation, ensuring that they constantly adhere to business ethics when marketing. The company collaborates with other businesses in the field of online marketing, such as traveloka. While Green Hotel Ciamis is not open to the public, it participates in campaigns with partners both within and outside Ciamis. Apart from that, it collaborates with a variety of organisations and schools, typically by funding programs.

4.8. Ihsan

Ihsan (benevolence) is doing a good deed without being commanded to do so, which means that the development of self-awareness to do good is as if Allah sees Allah SWT or a firm confidence that Allah SWT sees Allah SWT (Juliyani, 2016). According to Zubair in Hafidz Juliansyah (2011), several actions can aid in the implementation of Ihsan's axiom in the business sector, including the following: (1) generosity (leniency); (2) (service motivesservice motives); and (3) awareness of the existence of Allah SWT and the rules governing the implementation of the priority (consciousness of Allah SWT and His prescribe priorities). Ihsan ethics can also be characterized in terms of a confident attitude toward business. For instance, merchants' behavior demonstrates a concern for both consumer convenience and the convenience of other dealers.

Ali (2011) defines ihsan as a widely accepted ideology encompassing compassion, tolerance, justice, care, and forgiveness. Khayat (2006) adds that ihsan demonstrates Allah's consciousness and compassion in every action and behavior.

Al-Ghazali provides six techniques to obtain Ihsan in business dealings in Yusuf and Akram (2015). Among how this Green Hotel is related are the following: 1) Ihsan refers to avoiding excessive profits, even if the buyer is willing to pay a higher price. 2) Ihsan refers to the buyer's willingness to accept a lesser price than usual in the event of difficulty. Al-Ghazali did, however, state that accepting lower rates than usual from purchasers who can afford CSR is not a brilliant idea.

The application of virtue ethics (Ihsan) by Green Hotel Ciamis demonstrates that the enterprise has genuinely benefited many economic sectors, has not disappointed, and has not caused harm to all parties associated with the area. For example, organizing a mass circumcision and giving groceries before Eid.

Economic activity in Islam must be beneficial and meaningful to both the individual and the community (Ali, 2005; Syed and Abbas, 2010). That is why Islamic law does not prioritize profit maximization or shareholder interests over the interests of stakeholders. According to Islamic law, workers must be paid a livable wage to cover their basic daily requirements (Syed and Ali, 2010). Thus, it is a philosophy that supports the notion that all firms should serve a "socio-economic" purpose rather than a purely "economic" purpose. This is congruent with Taiguri and Davis's (1992) research, which indicates that the desire to own a business becomes a vehicle for growth, social advancement, and autonomy and acting as an excellent corporate citizen in various ways.

Additionally, Green Hotel Ciamis applies the ihsan philosophy to its consumers, precisely delivering the most fantastic service. If there are any concerns or needs during your stay, the hotel will act immediately and responsively to provide the most satisfactory service possible.

4.9. Responsibility

Responsibility is a dynamic ethics that humans must own (Sobon, 2018). In Islam, accountability is broad, encompassing both the micro (individual) and macro (community and social), where both must coexist. According to Sayyid Qutub, Islam has a balanced ethic of responsibility in all of its manifestations and dimensions, including between soul and body, between individuals and social, and between one community and another (Anindya, 2017; Beekun, & Badawi, 2005).

The company demonstrates ethical responsibility by obtaining company accreditation, establishing itself as a legal organization, and operating sharia-compliant hotels. A certified business or one with a legal entity demonstrates that the business is serious about establishing a business to demonstrate its commitment to consumer responsibility. In the corporate sphere, accountability ethics are also enforced. This signifies that Allah SWT will hold every business activity accountable on the Day of Judgment. This explains why commercial freedom is still constrained. Responsibilities in business might take the shape of transaction activities, product manufacturing, buying and selling, and agreements, all of which must be accounted for in line with current legislation.

The Sharia-compliant attributes developed by Henderson (2010) that Green Hotel Ciamis have implemented are:

1. Availability of halal food and no alcohol.
2. Availability of Al-Quran, prayer mat and Qibla direction.
3. The bed and bathroom do not face the Qibla direction.
4. Availability of a prayer room at the hotel
5. No evening entertainment
6. All employees are Muslim
7. Separate rooms for unmarried men and women
8. No alcohol and a place to gamble.
9. Sharia funding sources, Green Hotel does not borrow funds from banks

5. CONCLUSION

Based on the findings of the interviews and observations, it can be concluded that Green Hotel Ciamis has incorporated Islamic business ethics into every aspect of the business, specifically the axioms of Islamic business ethics, which include monotheism, balance, responsibility, free will, and virtue (ihsan). According to the findings of this study, the authors advise the Green Hotel Ciamis always to adhere to properly implemented Islamic business ethics to compete and thrive against other businesses in the future, especially given the current level of competition.

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