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Online Disclosure Practices of Halal-friendly Hotels

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Abstract:

Purpose

This research analyses the online disclosure practices of halal-friendly hotels, denoting their service provision within 'halal' expectancies. It aims to discover the halal attributes commonly used in the online marketing practices of halal-friendly hotels.

Research Methodology

The methods used in this study include a deductive approach through literature, which was then followed by an initial investigation of several random samples that produced 24 points of halal-friendly attributes, and then content analysis to find out the online disclosure practices of 55 halal-friendly hotels. Further insights gathered through analysis of the use of Islamic images and symbols; also, by examining the nexus between the disclosure level and other variables such as halal-friendly certification level, star-level, and guest ratings.

Findings

The results show that most hotels classify themselves as halal-friendly by providing information that articulates Islamic identity or by informing the existence of prayer facilities. Information displayed includes halal food, halal places, alcohol-free policy, prayer facilities, and *Qibla* direction. Furthermore, image analysis shows that almost all hotels use human photographs, and the preferred gender is male; only few hotels expose Islamic symbols. Most hotels maintain a neutral impression by avoiding 'Islamised gender' and not overly emphasising Islamic images. Otherwise, halal-friendly certification level is positively correlated with the disclosure level.

Implications

The results provide a fresh insight regarding the online marketing practices of the halal-friendly hotels and could be used as a benchmark by the practitioners.

Originality

This topic is still unexplored; it shows this research originality.

Keywords: Islamic Hotel Branding, Halal-friendly Hotel, Halal Hotel

Introduction

Halal-friendly is a new normal in the tourism industry. Referring to the Global Muslim Travel Index 2018 (Mastercard and Crescentrating, 2018), this segment continues to maintain its rapid growth rate. The number of Muslim visitors globally is forecasted to reach 156 million by 2020; it represents 10 percent of the travel segment in that year. Their total expenditure would reach US\$220 billion by 2020 and is expected to continue to increase to touch US\$300 billion by 2026. It is possible that the number will be higher because the Muslim population is projected to increase significantly to reach 2.8 billion in 2050 (Pew Research Center, 2015).

Because tourism is universal, this phenomenon creates new challenges for providers. For those whose majority of consumers are Muslims, they want to maximize their services for the main segment, but on the other hand, they also do not want to lose the opportunity to attract non-Muslims. Whereas, for providers whose primary market is not Muslims, they certainly do not want to lose the opportunity to taste this increasingly large segment. In the halal tourism, availability of halal-friendly services and products demonstrates the level of the hotel's commitment to serving Muslim guests.

Academically, only a limited number of studies such as Henderson (2010), Rosenberg and Choufany (2010), and Stephenson (2014) existed on the halal hotel's topic. Mainly, they focus on the concept of the halal hotel but do not provide an overview of how these hotels articulate their halal attributes. Therefore, this study tries to bring a new insight regarding this issue by investigating the online disclosure practices of halal-friendly hotels in various countries. Online marketing practices of halal-friendly hotels are still unexplored; it shows this research originality concerning academic research.

Furthermore, the outcomes of this research could be used as a benchmark concerning the online marketing practices of the halal-friendly hotels. It can be used both by hotels that do intend to become halal hotels or hotels that are only interested in using halal attributes to attract Muslim consumers.

Literature Review

Halal-friendly as a New Normal in Tourism

Referring to the concept of permissibility, Islam does not forbid tourism or leisure activities. It applies as long as those activities do not conflict with Islamic principles and values. Ideally, Muslim's activities must reflect Islamic norms and values (Ali, 2011), also structured and shaped by Islamic axioms (see Zaman and Asutay, 2009). However, a contemporary issue like tourism commonly needs a more specific explanation based on the juristic analysis (*ijtihad* or *fatwa*). It is a method "to reach the most appropriate ruling" (El-Gamal, 2006:28). Therefore, its application can vary according to the characteristics of the people and location.

Halal tourism is all travel and leisure activities conducted by Muslims (Henderson, 2009). The term 'halal tourism' has become very common in the past few years. The basis of this phenomenon is the growing number of Muslim travellers around the world. Globally, Muslim travellers are forecasted to reach 156 million by 2020 (Mastercard and Crescentrating, 2018). Also, most Muslims are in their productive age (see Lipka and Hackett, 2015); it creates a significant growth of middle-class Muslims. This productive generation that is financially well-established is indeed very mobile; therefore, this huge niche market can be contested by many countries, both Muslim and non-Muslim countries. All parties that can accommodate the Muslim needs will have an edge in reaching this emerging market.

Interestingly, the strategies practiced by hotels in attracting Muslim travellers are still rarely discussed, especially in the academic realm. In fact, in this digital era, providing halal-related information will increase Muslim consumers' awareness of products, which will then be an opportunity to capture this potential segment (see COMCEC, 2016).

Disclosure of Information in Halal Tourism

Information disclosure in business can be due to two reasons: the first is openness required by regulation, while the second is providing information to increase attractiveness in the eyes of consumers. In the context of Islamic economics,

academics have discussed this topic, for examples are Belal *et al.* (2014), Haniffa and Hudaib (2007), and Maali *et al.* (2006). Nevertheless, their studies focus on the field of Islamic finance; there is still no research on this topic in the field of halal tourism. In the halal tourism framework, halal-friendly hotels are expected to disclose information related to their halal-friendly facilities and services. Especially, information regarding halal hotel attributes as mentioned by Henderson (2010), Rosenberg and Choufany (2009), and Stephenson (2014).

Features of Halal-friendly Hotel

Halal-friendly hotel can be defined as a hotel which satisfies certain aspects of Sharia. It is an essential part of the traveller's experience in halal tourism (Henderson, 2010). Based on Henderson (2010), Rosenberg and Choufany (2009), and Stephenson (2014), halal hotels have characteristics as follows: appropriate entertainment; art not depict human or animal; beds and toilets positioned not facing Mecca; bidets in bathrooms; conservative staff dress; CSR and philanthropic donations; ethical marketing and promotion; female and family floors; the same gender staff for a single guest; guest-centric services delivery; modest dress code; halal foods provided; Islamic funding; limited working hours during Ramadan; no alcohol to be served or consumed; prayer rooms; prayer's time information; predominantly Muslim staff; Qur'an and prayer mat; *Qibla* direction; the staff code of conduct; separate recreational facilities; *wudhu* facilities; *zakat* payment.

COMCEC (2016) provides a simpler scheme by classifying halal attributes into three layers. The first is 'Need to have' which consists of halal food and qibla direction. Second is 'Good to have' which consists of temporary prayer rooms for meetings, water friendly toilets, and Ramadan services. The last is 'Nice to have', consisting of no non-halal activities, segregated facilities for males and females, and privacy.

In practice, there are various players involved in the development of a standard rating scheme for the halal hotel (COMCEC, 2017). Examples of global institutions in this field are Crescent Rating and Salam Standard. Moreover, halal-oriented businesses such as halalbooking.com and halaltrip.com also plays a role by creating special markings for halal-friendly hotels. Those rating agencies and business entities are very beneficial for the halal hotel since they construct a standard for the industry.

In terms of assessment, Crescent Rating gives a rating from 1 (the lowest) to 7 (the highest); it divided into three layers, which are helpful (1-3), accommodates (4-5), and specialised (6-7) (see Crescent Rating, 2018). Its measurement is based on the following points: (i) provision of halal foods; (ii) availability of prayer facilities; (iii) Ramadan services; (iv) inappropriate events in the hotel. Halaltrip.com uses the standard of Crescent Rating, while halalbooking.com uses its own classification but is not much different from the one used by Crescent Rating.

Halal-friendly Hotels Development

With the potential for enormous profits (Muhamad-Yunus *et al.*, 2015), halal-friendly hotels have snowballed in the last decade. More than hundred new hotels were arranged to be developed in numerous countries (see Henderson, 2010); moreover, grandeur hotel groups such as Kempinski and Caprice Gold Turkey also have started to penetrate to this field. The former with Shaza hotel brand and the latter with Caprice Thermal Place and Caprice Gold brands.

Not only in Asia, the need for the halal-friendly hotel in Europe is also growing. This is due to several reasons as follows: the growth of the number of middle eastern tourists who have high purchasing power (see Stephenson, 2014), the growing number of Muslims in Europe (see Audi, 2015; Yuhas, 2015), and an increase in the number of western tourists who want a healthy lifestyle or cultural sensation (Stephenson *et al.*, 2010). These factors influence hotel brand like Almula Hospitality to enlarge its coverage to Europe (see Henderson, 2010).

Methodology

Data

Since the total number of halal-friendly hotels was unknown, samples limited to members of Halalbooking.com and Crescent Rating. At first, 187 Halal-friendly hotels were selected from Halalbooking.com and Crescentrating.com. Then, by excluding hotels that do not explicitly state the provision of halal food, the number was reduced to 158. Next, by limiting the maximum sample size for each country, prioritizing hotels that have user rating and halal-friendly certification, and eliminating hotels that explicitly provide information contrary to Islamic teachings, a list of 55 hotels obtained.

It consists of hotels from 18 countries, mostly from Asia, and some from Africa, and Europe.

In more detail, 33 hotels were taken from Halalbooking.com and 22 from Crescentrating.com. It consists of 2, 3, 4 and 5-star hotels; the majority of them are 4 and 5-star hotels (nearly 75%). If it observed from the characteristics, most are city hotels, and the profiles of the guests are family, couple or business traveller.

The justification of the selection of countries and hotels included in this study is based on the purpose of this study that want to get a big picture of the use of halal attributes in the online marketing practices of various hotels. Therefore, the amount is maximised as much as possible as long as it meets the minimum criteria set. The diversity of samples is considered sufficient to achieve the objectives of this study

Methods

This research investigates the disclosure practices of halal-friendly hotels by examining their online marketing materials. Primary methodology in this study is qualitative, but there is a bit of a quantitative section to complete the analysis of the data. It is following the suggestion from Uysal and Crompton (1985) which states that for research on tourism, the mixed method will provide a better analysis.

Initially, a deductive approach was made by studying literature regarding the halal hotel. This first stage provides an overview of what attributes a halal hotel should have. The next step was a pilot investigation, by examining several samples to find out the halal attributes commonly used by halal-friendly hotels. At this stage, it is known that there are several attributes mentioned in the literature, but the data cannot be found; thus, these were excluded from the analysis in this study. Some of the excluded data include data on finance and human resource management. Henderson (2010) already mentioned that questions about the financial aspect of tourism business were scarcely answered since this type of information is undisclosed to the public.

A checklist consists of 24 halal disclosure points were developed based on the pilot investigation on several halal-friendly hotel websites — this checklist allotted into four categories: articulation of Islamic identity (5 sub-categories), halal-friendly best

practices (4 sub-categories), provision of halal environment (8 sub-categories) and provisions of *ibadah* (7 sub-categories).

The central part of this research is content analysis to fill in the checklist that has been made. Un-weighted scoring used to prevent potential bias. A score was given for each disclosure point; 1 if disclosed, and 0 if not disclosed. Previous researches concerning disclosure such as Belal *et al.* (2014), Hanifa and Hudaib (2007), and Maali *et al.* (2006) used a similar method. Using 55 hotels as samples, complete checklists in this research is 1,320. The analysis was carried out on the following data sources: official website of the hotel, e-brochure, Crescentrating.com, Tripadvisor.com and Halalbooking.com.

Furthermore, the analysis includes investigations regarding the use of Islamic pictures and symbols. There is also a simple quantitative analysis using cross-tabulation method to find out the relationship between disclosure level and other variables such as hotel star rating, halal-friendly rating and guest ratings.

Then, just as an addition and not the most essential part of this study, there is also a simple questionnaire to find out the preferences of Muslim travellers regarding these halal-friendly attributes. This is intended only as a basic confirmation to compare the findings of this study with the preferences of Muslim travellers.

Empirical Results

Disclosure Analysis

Data shows that on average each hotel reveals 10 out of 24 points of halal related information (42.65%). Information that articulates Islamic identity is the most commonly found; each hotel on average meets 3 out of 5 points in this category (59%). The second most common is related to provisions of *ibadah* (44%). Next is halal-friendly best practices (39%) and provision of the halal environment (33%).

When distinguished by type, the resort or family hotel focuses on providing family-friendly facilities and a comfortable atmosphere, while other types of hotels focus on basic things related to Islamic identity. Then when viewed from the location where the

hotel operates, hotels in Muslim-majority countries highlight their Islamic identity, while hotels in Muslim-minority countries focus on guaranteeing halal services.

Table 1: Content Analysis Results

	Total	Type			Guests' Profile			Muslim Country	
		City	Resort	Business	Couples	Family	Solo	Yes	No
Articulation of Islamic Identity	59.27%	65.00%	44.00%	71.43%	52.50%	52.73%	86.67%	60.82%	46.67%
Halal foods bar/café/restaurant/r	100%	100%	100%	100%	100%	100%	100%	100%	100%
Alcohol-free bar/café/restaurant/	80.00%	80.00%	80.00%	78.57%	68.75%	86.36%	100%	81.63%	66.67%
No nightclub or casino	40.00%	52.50%	6.67%	71.43%	31.25%	18.18%	100%	42.86%	16.67%
No adult entertainment televisior	40.00%	52.50%	6.67%	71.43%	31.25%	18.18%	100%	42.86%	16.67%
Islamic symbol	36.36%	40.00%	26.67%	35.71%	31.25%	40.91%	33%	36.73%	33.33%
Halal-friendly Best Practices	39.09%	41.25%	33.33%	53.57%	34.38%	35.23%	25.00%	38.27%	45.83%
Information about nearby halal p	76.36%	90.00%	40.00%	85.71%	93.75%	59.09%	66.67%	73.47%	100%
Halal hotel/kitchen certification	36.36%	37.50%	33.33%	57.14%	31.25%	27.27%	33.33%	34.69%	50.00%
Guaranteeing services conform	25.45%	17.50%	46.67%	42.86%	0.00%	36.36%	0.00%	26.53%	16.67%
Corporate Social Responsibility	18.18%	20.00%	13.33%	28.57%	12.50%	18.18%	0.00%	18.37%	17%
Provision of Halal Environment	32.95%	27.19%	48.33%	33.04%	21.88%	43.18%	16.67%	34.18%	22.92%
Non-smoking rooms	74.55%	82.50%	53%	85.71%	87.50%	59.09%	66.67%	71.43%	100%
Family friendly facilities/activities	69.09%	57.50%	100%	71.43%	62.50%	81.82%	0.00%	71.43%	50.00%
Separate or different hours fitness	38.18%	22.50%	80.00%	28.57%	0.00%	77.27%	0.00%	40.82%	16.67%
Separate or different hours beach	30.91%	10.00%	86.67%	14.29%	0.00%	68.18%	0.00%	34.69%	0%
Non-smoking public areas	21.82%	30.00%	0.00%	35.71%	18.75%	9.09%	66.67%	22.45%	16.67%
Islamic dress code (swimming/pi	16.36%	7.50%	40.00%	14.29%	6.25%	27.27%	0.00%	18.37%	0.00%
Religious activities (i.e. friday pr	9.09%	2.50%	26.67%	7.14%	0.00%	18.18%	0.00%	10.20%	0.00%
Separate floor for single women,	3.64%	5.00%	0.00%	7.14%	0.00%	4.55%	0.00%	4.08%	0.00%
Provisions of Ibadah	43.90%	41.43%	50.48%	63.27%	19.64%	48.05%	52.38%	46.06%	26.19%
Prayer mat in the rooms	54.55%	55.00%	53.33%	78.57%	31.25%	54.55%	67%	57.14%	33.33%
Qibla direction in the rooms	52.73%	55.00%	46.67%	78.57%	31.25%	45.45%	100%	55.10%	33.33%
There is mosque/prayer room in	52.73%	40.00%	86.67%	71.43%	12.50%	72.73%	33%	55.10%	33.33%
Ramadan services (suhour, iftar,	45.45%	45.00%	46.67%	64.29%	25.00%	50.00%	33.33%	51.02%	0.00%
Local prayer time information	41.82%	52.50%	13.33%	71.43%	31.25%	22.73%	100%	42.86%	33.33%
Qur'an in the rooms	36.36%	37.50%	33.33%	64.29%	6.25%	40.91%	33.33%	36.73%	33.33%
There is special praying area for	23.64%	5.00%	73.33%	14.29%	0.00%	50.00%	0.00%	24.49%	16.67%
Grand Total	42.65%	41.56%	45.56%	53.27%	29.69%	45.27%	43.06%	43.88%	32.64%

Articulation of Islamic Identity

In this category, although all hotels provide information about the availability of halal food, it is not always a full halal menu. Some hotels serve halal food as an additional menu; another method is by using a healthy lifestyle theme and serves vegetarian foods. Furthermore, most hotels explicitly state that they are not allowing alcohol in their premises, and some hotels in Muslim-minority countries will remove alcohol from the menu list and the room based on a request.

Furthermore, forty percent of the hotels declare that they prohibit adult channels and inappropriate entertainment, and the same amount of the hotels (40%) state that they do not have a casino or nightclub. To be noted, many hotels do not disclose

information related to entertainment facilities and services. Outside of that, 33% of hotels reveal Islamic symbols or pictures.

Halal-friendly Best Practices

In this category, 18% of the hotels state that they conducted corporate social responsibility (CSR) activities. Mostly, they concern about nature. They show it by participating in an event, stating it in their mission statement, or having a CSR policy. Some of them also have 'green' certification. In addition, some hotels organise social events such as cleaning the environment or sponsoring a child protection campaign.

According to the results, only around a quarter of the hotels (25%) promise that their facilities and services are compliant with Islamic values and principles. Some of them have a Muslim-friendly holiday concept or provide an Islamic atmosphere, while the others declare that they are managed according to the Sharia or managed by Islamic hospitality management. Other hotels show the guarantee in the form of Sharia policy or by a declaration in their mission statement. Otherwise, few hotels in Muslim-majority countries adapt to the country's culture.

Furthermore, only 36% of hotels state that they have a halal hotel or halal kitchen certification. The coverage of their halal certification varies: providing halal foods, availability of halal kitchen, or a fully-fledged halal hotel. The certification acquired from rating agency like Crescent Rating or country-level regulatory institutions such as *Majelis Ulama Indonesia* (Indonesia), The Chinese Muslim Association (Taiwan), and the *Mufties Council of Russia* (Russia).

The results also show that most hotels provide information about nearby halal-friendly spots; commonly about nearby mosques, educational activities, and natural or historical places.

Provision of Halal Environment

Most hotels announce that they have family-friendly activities or facilities, and provide non-smoking rooms. Furthermore, some hotels (22%) declare that they have a non-smoking policy, while the others put a non-smoking sign, or show a non-smoking icon

in public areas. Several hotels enforce non-smoking policy only in particular areas such as pool and restaurant.

Sixteen percent of the hotels emphasise the importance of appropriate dress in public areas. Some hotels impose modest swimming dress. Nevertheless, most of them state that it is only an appeal and not an obligation.

For religious activities sub-category, only few hotels provide information related to Friday prayer, *jamaah* prayer, Islamic activities, and their contribution to charitable bodies.

There are two hotels state that they have separate floors for a different gender. One hotel confirms that by providing Crescent Rating certification, while the other state it on their website; they even state that they have female butler services. Only around 35% of hotels state that they have separate facilities for each gender regarding leisure facilities like pool, health centre, the spa, or the beach. Some hotels organise different operating hours in their leisure facilities for male and female. Remarkably, some hotels guarantee 100% privacy for female guests who use their facilities.

Provision of Ibadah

Appertaining to amenities, roughly half of the hotels inform that they provide a prayer mat (mostly by request) and *Qibla* direction in the room. Additionally, 36% of hotels declare that they provide a Qur'an in the room; some hotels, even if they do not declare it, they show a photograph of Qur'an in the hotel room.

Then, around 42% of the hotels state that their guests can get information about a local prayer time if needed. Two hotels inform that they conduct five times *adhan*. Furthermore, in Ramadan, some hotels cater to services such as *suhoor*, *iftar*, Qur'an recitation, and daily *da'wah* and *tarawih* (45%).

Other than that, approximately half of the sample hotels reveal that there is a mosque or prayer room in their premises. Some hotels even declare that they can prepare a female only prayer area based on a request. Besides, few hotels also provide a *mukenah* (dress to cover a woman's head and body at prayer).

Table 2: Country Level Disclosure Scores

Country	AI*	HBP*	PHE*	PI*	All
Indonesia	100.00%	75.00%	37.50%	85.71%	70.83%
Bosnia	100.00%	75.00%	37.50%	71.43%	66.67%
Saudi Arabia	90.00%	75.00%	31.25%	85.71%	66.67%
Taiwan	60.00%	75.00%	50.00%	71.43%	62.50%
Malaysia	67.50%	46.88%	26.56%	64.29%	49.48%
Qatar	84.00%	40.00%	22.50%	60.00%	49.17%
UAE	70.00%	37.50%	35.94%	48.21%	46.88%
Russia	40.00%	50.00%	12.50%	85.71%	45.83%
Turkey	46.67%	33.33%	46.67%	45.71%	44.17%
Jordan	80.00%	25.00%	12.50%	28.57%	33.33%
Egypt	40.00%	25.00%	37.50%	7.14%	27.08%
Italy	60.00%	25.00%	25.00%	0.00%	25.00%
Maldives	40.00%	25.00%	37.50%	0.00%	25.00%
Spain	40.00%	50.00%	25.00%	0.00%	25.00%
Azerbaijan	40.00%	25.00%	18.75%	0.00%	18.75%
United Kingdom	40.00%	37.50%	12.50%	0.00%	18.75%
Bahrain	40.00%	0.00%	25.00%	0.00%	16.67%
Morocco	30.00%	25.00%	18.75%	0.00%	16.67%
Grand Total	59.27%	39.09%	32.95%	43.90%	42.65%

Note: AI: Articulation of Islamic Identity; HBP: Halal-friendly Best Practices; PHE: Provision of Halal Environment; PI: Provision of Ibadah

When viewed by country, as expected most Muslim-majority countries have a high disclosure level; Indonesia, Bosnia, Saudi Arabia, Qatar, Malaysia, UAE, and Turkey have more than 40% disclosure level. Surprisingly, Muslim-minority countries like Taiwan and Russia also have high disclosure level.

Most hotels operating in Muslim-majority countries focus on providing information that shows their Islamic identity, as well as the availability of worship facilities. Interestingly, different strategies are applied by hotels located in countries that are predominantly non-Muslim. In Italy, Spain and United Kingdom, provision of prayer facilities seems not a priority; they focus on basic needs related to the availability of halal food. On the other hand, Russia have a high disclosure level related to the provision of *ibadah* (86%).

The Use of Symbols and Pictures That Depicted Islam

Based on the analysis, 49 out of 55 hotels use human photos on their website. Most use photos of a businessman or a family, while a small portion uses photos of small children or lovers. The findings also highlight that the preferred gender in the photograph is male. Moreover, only 15 hotels use a picture of *hijabi* woman. The female figure used is generally a chef or receptionist. In general, the majority of the human photos depicted in modest dresses. However, few hotels use inappropriate pictures such as an activity in the gym, spa or pool.

Several hotels depict Islamic symbols, pictures or decorations. Few things that are commonly shown are the use of a halal logo, halal as a tagline, calligraphy designs, and photos of mosques or prayer rooms. Another common practice is putting awards' icon and partners' logo on the website. Furthermore, the preferred colours are broken white, white, black, gold or grey.

Correlation Analysis

Table 3: Correlation Analysis

Category	Disclosure
Star Rating	
5-star	46.67%
4-star	40.80%
3-star	41.32%
2-star	42.71%
Halal-friendly Rating (Crescent Rating)	
Level 7	70.83%
Level 6	64.58%
Level 5	51.85%
Level 4	49.17%
No Rating	33.08%
Guest Ratings	
5	41.67%
4.5	38.02%
4	34.72%
3.5	49.33%
3	38.89%

In table 3, it can be seen that the highest star level has the highest disclosure level. Then, the level of halal-friendly certification positively correlated with the disclosure level. Hotel with the highest halal-friendly certification level (7) has the highest average disclosure level (71%), in contrast, hotels without halal-friendly certification have the

lowest average disclosure level (33%). Otherwise, the guest ratings are not associated with the disclosure level.

Questionnaire Results

The questionnaire was distributed to 153 respondents, mostly aged between 18 and 20. The respondents by gender were divided into 73 males and 80 females. All respondents have travelled and stayed at hotels, and all are undergraduate students with most of them having educational background in the field of Islamic economics. As stated in various reports and studies, Muslim-millennial travellers are the main segment for the global halal market in the future. Therefore, the criteria of respondents are considered quite representative for the needs of this research.

The results of the questionnaire indicate that the essential things Muslim-millennials travellers consider are *Qibla* direction, halal food, there is a partition or separation of male and female prayer areas, halal certification, and prayer mat and *mukena* in the room. In general, the results of this questionnaire are not much different from the results of similar questionnaires that have been conducted in other study (see COMCEC, 2017).

Discussion

Undoubtedly, the disclosure of halal attributes could bolster the halal-friendly image of the hotel. The strategy used to give a halal impression to consumers is different for each hotel. For hotels located in Muslim-majority countries, most hotels show it with information that articulates Islamic identity, as well as with information about the availability of prayer facilities. Whereas for hotels in non-Muslim countries, most focus on guaranteeing services that are halal certified, and also the provision of basic needs of a Muslim, namely halal food. Overall, the five most common points mentioned in the halal-friendly hotels' online promotions are as follows: halal food, information about halal places, alcohol-free policies, availability of prayer mats, and *Qibla* direction in rooms. Keep in mind that the absence of information does not mean that the facility or service does not exist. It could be that the service or product is intended for other guests and is not publicised or intentionally unpublished to maintain the image in the eyes of particular consumers.

Most hotels avoid a commitment or promise regarding their halal services. It is understandable since 'Islamic' is not a brand and its understanding and articulation are very subjective (Nienhaus, 2006). The misconception of Sharia could cause a very severe reputation risk (Qattan, 2006). Other than that, considering that some features could inflict substantial costs for the hotels, the low disclosure level in few sub-categories probably because they do not have those kinds of facilities or activities. For example, organising separate facilities for male and female would reduce efficiency and increasing costs. CSR activities also seem to be quite costly thus some hotels might not have done it.

In-country level the results vary, but it seems that the regulatory body (Belal *et al.*, 2014) and culture (Haniffa and Cooke, 2002; Hope, 2003) influence the practices. The data shows that hotels which regulated and have a high level of halal certification also have a high level of disclosure. Concerning culture, some hotels from well-known countries of discipline and strict rules such as Taiwan has a high disclosure level. They may use it as a competitive advantage to attract international Muslim tourists.

There is an opportunity for the halal hotel in the non-Muslim countries. We can see this from the following fact: hotels from Russia and Italy put a halal icon on their website homepage, and surprisingly the rating of these hotels is 'very good' on Tripadvisor.com. When operating in a country that is predominantly non-Muslim, hotels can choose a strategy to become a hotel that features halal facilities and oriented towards Muslim travellers visiting the country, such as hotels in Russia and Italy mentioned earlier. Other ways, they can promote their services using neutral terminologies such as cultural experience, family safety or healthy-lifestyle.

Regarding the use of Islamic pictures and symbols, most hotels use human photos, and the preferred gender is male. Although a human picture is not recommended in Islam and its avoidance is expected for the halal hotel (see Stephenson, 2014), it may be intended to create a friendly atmosphere. The dominance of male photos is probably due to avoiding negative responses from some Muslims who still assume that the use of female photographs is taboo. Interestingly, some hotels might position themselves as female-friendly hotels; this can be seen from the use of photos of female cooks, receptionists, and butler. Generally, most hotels avoid 'Islamised gender'; this could be seen as an approach to keep appealing non-Muslim guests. The

use of white colour is likely because it symbolises purity, faith, and goodness. Grey is also usual; it means cool or modern. Black and gold mean elegance and prestige, thus these are commonly used by a 4-star and 5-star hotels.

The bigger the corporation. the bigger the agency costs (Ang *et al.*, 2000). Thus, it becomes reasonable that higher-star hotels have higher levels of disclosure; it is a strategy to minimise the agency costs (see Lambert *et al.*, 2007). However, data shows that 2 and 3-star hotels have a higher disclosure level than 4-star hotels; for them, a high level of disclosure maybe used as a competitive advantage to compete with hotels at a higher star level. Then, halal certification also has a positive correlation with the level of information disclosure. This supports Nienhaus (2006) argument about the vital role of the rating agency. Beyond that, information disclosure does not correlate with guest ratings. Cadotte and Turgeon (*in* Pizam and Ellis, 1999) argued that marketing is a neutral attribute that does not have a substantial impact on the guest experience. The guest's happiness is more influenced by factors such as services, food and beverage, housekeeping and price (Kandampully and Suhartanto, 2000)

What has been practiced by these hotels so far has been quite good. When compared with the results of the questionnaire, the information they provide is quite in accordance with what is needed by Muslim travellers. What still needs to be considered is the significance of halal certification and the separation of male and female prayer areas. Only a few hotels provide information about these two things.

Conclusion and Suggestions

In general, most hotels articulate their Islamic identity by providing halal foods and prohibiting alcohol. They apply halal-friendly best practices by providing information about nearby halal friendly places. Provision of halal environment showed by family-friendly facilities and availability of non-smoking rooms, then provision of *ibadah* proved by the availability of prayer mat and *Qibla* direction in the room. By referring to the results of the questionnaire, these attributes adequately represent the needs of Muslim travellers.

Although in general articulation of Islamic Identity and Provision of *Ibadah* are the most common information disclosed by the halal-friendly hotels, different emphasis was applied by hotels in non-Muslim countries. Usually, they highlight their halal certificates and the availability of information about halal places. Moreover, there are several different strategies applied by hotels to remain attractive to non-Muslim. Most hotels avoid 'Islamised gender' to maintain a neutral image in the eyes of non-Muslim guests. Other approaches are: hotels avoid using Islamic symbols and decorations; use a neutral tagline such as family-friendly or cultural experience; or give an explanation that Islamic dress code is not an obligation for non-Muslim guests.

Most hotels do not declare a guarantee of their halal services; this is undoubtedly to avoid reputational risks that may arise (see Qattan, 2006). Therefore, the existence of rating agencies is essential; they can provide standards in the industry (Nienhaus, 2006). This study shows that the higher the value obtained from the rating agency, the higher the level of information disclosure. This information disclosure can reduce agency costs (see Lambert *et al.*, 2007); not surprisingly, the bigger the scale of the hotel, the higher the tendency for information disclosure.

Suggestion for Future Research

Further research can take a different approach by analysing specific regions or countries. Besides, to get an understanding between the practices carried out by the hotel and the wishes of Muslim travellers, it is also necessary to conduct in-depth investigations, for example through in-depth interviews to find out the opinions of hotel guests both Muslim and non-Muslim about the halal-friendly hotel concept.

Suggestion for Practitioners

The results of this study indicate that information related to halal food, prayer facilities, family-friendly environment, and halal places are important for Muslim guests. Therefore, to attract Muslim travellers, the hotel can highlight information about these matters.

Disclosure of halal attributes also opens up Sharia-compliant funding opportunities; this way, Muslim investors can find out which hotels match with their criteria. The availability of a massive amount of Islamic funds (Rosenberg and Choufany, 2009)

might be a way to overcome the hotels limited investment funds (Henderson, 2003), or the need for an operating-lease instrument (Koh and Jang, 2009). It can also be a way to connect the halal industry and Islamic finance as expected by Awang and Rahman (2013).

Otherwise, it is also advisable for a halal-friendly hotel to get halal certification to legitimate their Muslim-friendly status. This certification will be an added value or differentiator for hotels that operate in either Muslim-majority or Muslim-minority countries.

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Appendix: Questionnaire Results

Articulation of Islamic Identity	Score
Halal foods bar/café/restaurant/n	4.667
No nightclub or casino	4.065
Alcohol-free bar/café/restaurant/	4.059
No adult entertainment televisior	3.477
Islamic symbol	2.804
Halal-friendly Best Practices	
Halal hotel/kitchen certification	4.471
Guaranteeing services conform	4.294
Information about nearby halal p	4.098
Corporate Social Responsibility	3.830
Provision of Halal Environment	
Religious activities (i.e. friday pr	4.229
Non-smoking rooms	4.163
Non-smoking public areas	4.046
Family friendly facilities/activities	4.026
Separate or different hours beac	3.425
Separate or different hours fitnes	3.379
Separate floor for single women,	3.346
Islamic dress code (swimming/pi	3.229
Provisions of Ibadah	
Qibla direction in the rooms	4.673
Prayer mat in the rooms	4.458
There is special praying area for	4.477
Local prayer time information	4.405
Ramadan services (suhoor, iftar,	4.353
There is mosque/prayer room in	4.275
Qur'an in the rooms	4.176