

Ethical Leadership in External Governance of Sharia Business Entities: A Case Study on the Role of Leadership in Improving Shariah Compliance

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ABSTRACT

The positive impact of ethical leadership on the performance of sharia business entities that follow Islamic sharia principles is researched with a focus on leaders who not only understand but also apply ethical and moral values in their leadership. This research reveals various ethical leadership practices, such as fairness, transparency, and commitment to social responsibility, which have a positive influence on sharia compliance and company performance. In addition, research highlights the important role of leaders in shaping organizational culture in accordance with Islamic principles. Leaders who practice ethics not only set an example for their teams but also inspire them to adopt behaviors that support sharia compliance. Therefore, understanding and implementing ethical values by leaders is the key to creating a work environment that supports the sustainability of sharia business entities. The practical implications of this research include the need for employee development, the development of sharia-compliant products and services, and a commitment to social responsibility as part of the company's sustainability strategy. Ethically oriented leaders not only contribute to a company's Shariah compliance but also play an important role in guiding an organization to success in a global context. Therefore, this research provides in-depth insight into the close relationship between ethical leadership and the success of sharia business entities.

Keywords: *Ethical Leadership, Performance of Sharia Business Entities, Sharia Compliance and Company Performance*

INTRODUCTION

Proper management is needed to manage an organization, especially business enterprises that aim to achieve predetermined targets. In an effort to achieve the desired target, the role of a leader is needed. In essence, leadership includes the role of individuals who are able to influence the actions of others to achieve the goals that have been set. This perspective asserts that success in influencing other individuals is reflected in a leader's behavior when directing others (Rakhma et al., 2022). Leaders can

motivate members of the organization to reach the highest level of their abilities. One way for employees to improve job performance is through attitudes and behaviors that describe positivity. Therefore, ethical leadership attitudes can help employees become better (Mulyadi, 2021).

Many people have carried out business practices that do not consider ethics because of competition in the business world and the desire to achieve success. The negative consequences of leadership that does not pay attention to ethical aspects is one significant example of managerial errors in organizational structures. The negative effects of unethical leadership can support subordinates to behave unethically and will also hinder various aspects of business operations and cause low productivity. If you want to improve the quality of the company, it is necessary to implement the principles of appropriate corporate governance or better known as Good Corporate Governance. Good corporate governance can help companies increase profits by considering the interests of stakeholders in accordance with applicable legal regulations and established standards. Thus, the company will be successful and able to last a long time.

Benefits of implementing good governanceThe Board of Commissioners makes self-enriching decisions with the aim of increasing company valuation, improving financial performance, and reducing risk. In addition, proper management is able to increase investor confidence. Companies that apply the principles of good corporate governance are required to adhere to superior corporate management standards, including the provision of timely, adequate, transparent, accurate, and comparable information, which is easily accessible to all relevant parties in accordance with their rights (Sudarmadji, 2012).

In the business world, the concept of ethical leadership is very important because it can affect the overall development of the company. Ethical leadership in external governance can include many things, such as transparency and accountability, compliance with laws and regulations, and responsibility to society. Therefore, the task of the leader in improving sharia compliance is different from the task of the leader in improving compliance with laws and regulations. Because sharia ethics can affect many things, including business ethics, the role of leadership in improving sharia compliance is very important for sharia companies. This is because the role of leadership can affect consumer confidence in the goods or services provided by the company.

Every sharia business entity has laws and regulations that must be complied with. These rules and regulations can be in the form of external regulations of business entities or regulations made by organizations that deal with business entities. Therefore, it is very important to have ethical leadership in an external management of a sharia business entity to ensure that the rules and regulations established by the business entity are in accordance with the rules and regulations set by the organization that manages the business entity.

Sharia compliance regulations play an important role in the Islamic financial industry as an integral part of its management and operations. To support the implementation of sharia compliance, a Sharia Supervisory Board (DPS) must exist in every Islamic bank financial industry (IKBS) and non-Islamic bank financial industry (IKNBS). DPS is responsible for ensuring that contracts are implemented in accordance with sharia principles. This can be observed through a number of regulations issued by DPS-MUI which serve as guidelines for the Islamic Bank Financial Industry (IKBS) and the Islamic Non-Bank Financial Industry (IKNBS) in operating their activities in the Islamic financial sector lukman (Nurhisam, 2016).

The author in this study will use previous research on Ethical Leadership in External Governance of Sharia Business Entities: A Case Study on the Role of Leadership in Improving Sharia Compliance, including: Inngamul Wafi's research entitled, "The Role of Good Corporate Governance in Sharia Banking". The research discusses the Role of Good Corporate Governance in Sharia Banking. The results of the research explain that Islamic banking institutions need to consistently implement a Good Corporate Governance system, because this will have a beneficial impact on customer welfare and for the institution itself. If GCG is implemented consistently, this will improve the integrity of Islamic banking from both internal and external points of view. GCG principles are also in line with Islamic sharia principles such as transparency, independence, accountability, and responsibility (Wafi, 2020). This research has similarities with Inngamul Wafi's research, which discusses the role of Good Corporate Governance in sharia business entities using qualitative research methods, and the difference is the focus of research that discusses ood Corporate Governance in sharia business entities. While the focus of this research is the application of ethical leadership in the external governance of sharia business entities.

This research also has similarities with Luqman Nurhisam's research entitled, "Sharia Compliance in the Sharia Financial Industry". The research discusses sharia compliance in the Islamic financial industry. The results of the study confirm the significance of the role of the Sharia Supervisory Board (DPS) in creating sharia compliance for the sustainability of the Islamic financial industry. DPS has responsibility for sharia compliance as stipulated in the law (Nurhisam, 2016). This research has similarities with Luqman Nurhisam's research, conveying information about the implementation of sharia compliance in sharia-based financial institutions using qualitative research methods, and the difference is that the focus of the research discusses aspects of sharia compliance in sharia-based financial institutions. While the focus of this research is the role of leadership in improving sharia compliance.

This research uses the ethical leadership role of good corporate governance in improving sharia compliance. The formulation of the problem from this study includes 1) can ethical leadership affect the performance of sharia business entities? 2) Can ethical leadership influence improved sharia compliance?

The purpose of writing this study is to understand the impact of ethical leadership actions on the performance of a sharia business entity. And to determine the impact of ethical leadership behavior on improving sharia compliance.

This research uses a descriptive method carried out with a descriptive approach to literature study. This research method involves analysis and summary of various literature sources relevant to the research topic without conducting experiments or primary data collection, aiming to gain an in-depth understanding of the current status of knowledge about the research topic. The type of data source used is secondary data whose data collection is carried out by literature study techniques by collecting the necessary data. In the form of scientific papers, journals, research results, books, and other literature related to research substance. Data analysis is carried out through the stages of compilation, analysis and conclusion to obtain conclusions about the research undertaken.

THEORITICAL BASIS

1. Ethical Leadership

Ethical leadership involves a leader's approach to behavior, based on ethical norms and values. Ethical leaders create a strong foundation by creating clear ethical messages, setting clear ethical standards, and enforcing regulations on followers' ethical behavior. Observation processes are also implemented to ensure compliance with ethical norms, creating an environment where decisions and actions are directed by ethical principles.

Ethical behavior is considered a crucial component in leadership and ethical development. According to Binawa, ethical behavior not only shapes an individual's progress as a leader, but also becomes an ethical guide that provides services to many people. Ethical leaders are expected to set an ethical example and be a guide for the crowd, creating a moral foundation for organizational success. In perspective, ethical leadership involves using ethical considerations as a foundation for decision-making and action. When building a business, it is not only profit that is the primary consideration, but also the impact on the local community. For example, business expansion decisions should consider the environmental impact and well-being of the local community. This shows that ethical leadership is rooted in social responsibility and sustainability.

The definition of ethical leadership highlights the influence of leaders on the ethical behavior of employees. Al-Sharafi & Rajjani and Bubble assert that ethical leadership involves principles, beliefs, and values that reflect the foundation of organizational behavior. Ethical leaders influence employees through values, principles, and beliefs that are aligned with the norms of organizational behavior.

By summarizing these definitions, ethical leadership can be defined as the leader's primary responsibility in resolving conflicts among employees, providing a pedagogical foundation for teaching right behavior, and embodying virtue in decisionmaking. Ethical leaders not only look at the interests of the organization, but also consider the interests of society and the environment. By considering ethical values as a foundation, ethical leadership becomes a comprehensive and responsible way to make decisions and act.

2. Relevant Characteristics of Leadership

Leadership in Islamic business entities demands characteristics that are distinctive and aligned with the principles of Islamic economics. One of the main relevant characteristics is integrity. Leaders in Islamic business entities are expected to have high integrity, uphold honesty, and be responsible in every aspect of operations. This integrity is an important basis in implementing sharia principles, ensuring transparency, and building trust among stakeholders.

In addition to integrity, leadership in Islamic business entities is also required to have in-depth knowledge of Islamic economic principles and sharia law. Effective leadership in this context involves the ability to integrate sharia values into business strategy and decision-making. Flexibility and adaptability are also key characteristics, given the ever-changing business environment. Leaders who are able to face challenges with adaptive and responsive leadership to developments in the world of Islamic finance can maintain the sustainability and growth of Islamic business entities. Thus, leadership characteristics that include integrity, sharia knowledge, flexibility, and adaptability are essential to ensure the sustainability and success of Islamic business entities.

3. The Role of Leaders in The Context of Sharia Compliance

In the context of Shariah compliance, the role of leaders has a significant impact in shaping the culture and business practices in accordance with Islamic principles. Effective leaders in Shariah-compliant organizations are responsible for ensuring that all aspects of operations and decision-making are in line with Islamic law. Leaders not only set the strategic direction in achieving business objectives, but are also the guardians of integrity and adherence to Islamic ethical principles.

A qualified leader in an Islamic finance environment must be able to lead by example, demonstrate a high commitment to sharia principles, and guide his/her team members to carry out business practices in accordance with Islamic values. Leaders also play a role in implementing internal monitoring and control systems that ensure compliance with Shariah principles. Therefore, the leader's role is not only limited to strategic decision-making, but also involves establishing an organizational culture that encourages and enforces sharia compliance as the foundation of the company's overall operations.

4. The Link Between Leadership and External Governance

Leadership and external governance are closely linked in managing the relationship between an organization and those outside the organization. Effective leaders not only focus on the internal management of the organization, but also understand and manage relationships with external stakeholders. In this context, leadership acts as a bridge that connects the organization to its external environment, including customers, business partners, government, and the general public.

Quality leaders have the responsibility to shape strategies that include external governance. They must be able to understand the needs and expectations of external stakeholders, and design policies and business practices that support sustainable and sustained relationships with them. Inclusive leadership also involves external stakeholders in decision-making processes, ensuring transparency and fairness in the organization's interactions with its environment. As such, the role of leadership in external governance not only impacts the image and reputation of the organization, but also on its ability to adapt to changes in the external environment and ensure the overall sustainability of the organization.

RESULTS AND DISCUSSION

1. The impact of ethical leadership on the performance of Islamic business entities

Ethical leadership can have a positive impact on the performance of Islamic business entities. Islamic business entities operate in accordance with Islamic sharia principles, which include ethical and moral values. Therefore, ethical leadership is highly consistent with sharia values and can create a work environment that is in line with Islamic principles. Here are some ways in which ethical leadership can affect the performance of Islamic business entities:

- a) Fair leadership. Leaders who are fair and act justly in managing the organization can support the principles of justice in Islam. This can create trust among employees and stakeholders, which in turn can improve organizational performance.
- b) Transparency and accountability. Ethical leadership encourages transparency in decision-making and managerial actions. By demonstrating accountability, leaders can create an environment where Islamic values such as trust and justice are maintained.

- c) Commitment to social responsibility. Ethical leaders will understand corporate social responsibility in the context of Islamic values. They can ensure that businesses are run with the interests of society and the environment in mind, in accordance with sharia principles.
- d) Employee coaching and professional development. Ethical leadership will pay attention to employee coaching and development. They will provide support for employees' professional and personal growth in accordance with the moral principles of Islam.
- e) Leadership based on Islamic values. Leaders who understand and apply Islamic values in their leadership can create an organizational culture that reflects those values. This can increase employee satisfaction, engagement, and dedication to organizational goals (Halimahturrafiah, Marsidin, & Sulastri, 2022).

Through such practices, ethical leadership can create a climate that supports Shariah principles, builds trust, and overall improves the performance of Islamic business entities. Ethical leadership will place ethics as an important factor in business decision-making. These decisions must consider the impact on stakeholders, including customers, employees, and society, in accordance with sharia principles. Ethically led Islamic business entities tend to build trust and a good reputation in the eyes of consumers and society. Trust is a crucial aspect of Islamic business, and ethical leaders can be a pillar of that trust (Selfira & Bachtiar, 2017).

Ethical leaders in Islamic business entities will pay attention to the balance between profit achievement and social welfare. Islamic principles of social justice and economics are more likely to be implemented in business policies and practices. Ethical leadership is likely to adopt a sustainable approach to corporate management. This includes environmental responsibility, community empowerment and economically sustainable business practices.

Ethical leaders in Islamic businesses can support customer education about Islamic principles, the products offered, and the benefits provided. This can create longterm relationships with more informed and engaged customers. Ethical leadership will ensure that the company has a good risk management system in place, including the identification of ethical risks and how to address them (Basro, 2007). This is important to maintain the long-term sustainability of the company. Ethical leaders in Islamic

enterprises can support community economic development through programs such as microfinance or skills training. This is in accordance with Islamic economic principles that encourage economic inclusiveness.

Ethical leadership can lead Islamic enterprises to actively participate in the global Islamic finance industry. This involves working with international Islamic finance institutions and ensuring compliance with international standards. By applying the principles of ethical leadership, Islamic enterprises can achieve long-term sustainability and make a positive contribution to society and the economy as a whole (Selfira & Bachtiar, 2017).

2. The impact of ethical leadership behavior on improving sharia compliance

Ethical leadership can contribute significantly to the improvement of sharia compliance in Islamic business entities. Leaders who demonstrate ethical business practices and adhere to sharia principles can set a strong example for employees and the entire organization. Leaders who are consistent with Islamic values can motivate team members to adopt behaviors that are in line with shariah compliance (Basro, 2007). Ethical leadership will ensure that Shariah values are well integrated in the company's policies and procedures. This involves developing policies that are compliant with the principles of Islamic finance, business ethics, and practices permitted by sharia.

Ethical leaders will encourage transparency in financial reporting, ensuring that the information presented reflects the company's financial condition honestly and in accordance with sharia principles. This transparency is important for building trust and meeting the demands of sharia compliance. Ethical leadership will pay particular attention to employee education and training on sharia principles. This may include an understanding of the types of products and services permitted by shariah, as well as appropriate business practices. Ethical leaders will support a system of regular shariah compliance monitoring and assessment. This involves internal audits relating to sharia principles and the implementation of remediation where non-conformances exist (Halimahturrafiah, Marsidin, & Sulastri, 2022).

Ethical leadership can ensure that companies engage sharia experts or sharia boards to provide guidance and consultation in making business decisions. The involvement of sharia experts can help ensure that business practices are shariacompliant. Ethical leaders will raise awareness of shariah risks among employees

and management. This involves identifying, evaluating and managing the risks associated with sharia compliance to avoid potential violations (Mulyadi, 2021).

Ethical leadership can lead companies to commit to social responsibility that includes charitable activities, social activities, and positive contributions to society in accordance with sharia values. Ethical leadership, with a focus on Islamic values, can shape an organizational culture that supports Shariah compliance. This not only creates a business environment that is more compliant with Islamic principles, but can also increase stakeholder trust and strengthen the company's position in the Islamic finance market (Iskandar, 2020). Ethical leaders can encourage the company's active engagement with the sharia community, including sharia financial institutions, sharia organizations and sharia scholars. This can help in information exchange, mutual learning, and updates on the latest sharia standards.

Ethical leaders can encourage their teams to develop new products and services that comply with sharia principles. These innovations can strengthen the company's position in the Islamic finance market and improve its competitiveness. Ethical leadership will respect the rights of employees and customers in accordance with sharia principles. This includes aspects such as consumer rights, fairness in labor relations, and fair treatment of all parties involved (Komang Trisna Sari Dewi, 2022). Ethical leaders will confront sharia compliance challenges and violations honestly and take prompt corrective action. Addressing these issues with integrity can help minimize reputational and legal risks.

Ethical leadership will base its actions and decisions on moral values that conform to Islamic principles. This creates a strong foundation for Shariah compliance, as such values include honesty, fairness and responsibility. Ethical leaders will encourage open communication and transparency within the organization. This openness is important to identify potential sharia compliance issues and to listen to feedback from team members and other stakeholders. Ethical leadership will pay special attention to coaching and employee development in the context of sharia compliance. This may include regular training programs, customized training, or coaching approaches to ensure better understanding and awareness (Iskandar, 2020).

Ethical leaders will view Shariah compliance as part of the company's sustainability and sustainable development strategy. This can create long-term value and

strengthen the company's position in the Islamic finance market (Halimahturrafiah, Marsidin, & Sulastri, 2022). It is important to remember that the overall organizational culture and management practices are highly influential on Shariah compliance. Ethical leadership provides a strong foundation for creating a business environment that complies with Shariah principles and ensures that the company can function effectively and sustainably within the framework of Shariah compliance.

CONCLUSION

In conclusion, ethical leadership has a very important role in influencing the performance of Islamic business entities. Islamic business entities, which operate in accordance with Islamic sharia principles, need leaders who not only understand, but also apply ethical and moral values in every aspect of managing the company. Leadership that is fair, transparent and committed to social responsibility can create a work environment that is in line with Islamic principles. Ethical leaders play a key role in shaping an organizational culture that reflects Islamic values, such as justice, trustworthiness, and economic and social sustainability.

The application of Shariah values in business decisions, transparency in reporting, employee education, and commitment to social responsibility are some examples of ethical leadership practices that can strengthen Shariah compliance and the overall performance of Islamic business entities. Ethical leadership not only creates a supportive environment for shariah principles, but also builds stakeholder trust, enhances the company's reputation, and has a positive impact on society and the economy at large. Therefore, investing in ethical leadership development can be key to the long-term success of Islamic business entities.

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