

Implementation of Shariah Hospital Management Fatwa and Good Corporate Governance Principles: Another Fact from Shariah Hospital

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Abstract

The development of Shariah hospitals must be accompanied by good corporate governance standards based on Shariah principles. Instead, the Fatwa of the Indonesian Ulama Council has become a guideline for Shariah hospital governance but is still not well implemented by the majority of Shariah hospitals in Indonesia. This research analyzes the implementation of the Fatwa of the Indonesian Ulama Council regarding Guidelines for Organizing Hospitals Based on Shariah Principles using indicators of Good Corporate Governance principles. This research used qualitative methods and approaches. Data collection used observation, interviews and document studies. The research location was the East Java Province Shariah Hospital. The research results show that the implementation of the Fatwa of the Indonesian Ulama Council regarding Shariah-based hospitals management



in East Java Province has been effective. The fulfillment of the elements of the principles of Good Corporate Governance proves it. For example, the principle of transparency emphasizes a one-stop service with Islamic moral and ethical foundations. The principle of accountability in Standard Operating Procedures is based on the value of devotion to Allah SWT. The principle of responsibility prioritizes honesty and guidance to patients and internal hospital staff, in line with the principle of monotheism. The principle of independence is realized in each unit in the hospital, not to dominate each other, and there is no intervention from other parties, in line with the principle of *ridha*. The principle of equality is realized in providing salaries to employees and equal opportunities for stakeholders to give suggestions and opinions to improve hospital performance. It is different from Shariah hospitals in other regions so the Shariah Hospital in East Java is another fact from other Shariah hospitals in Indonesia, most of which have not been implemented effectively.

KEYWORDS *Good Corporate Governance; Indonesia Ulama Council Fatwa; Synchronization.*

Abstrak

Perkembangan rumah sakit syariah, harus diiringi dengan standar tata kelola perusahaan yang baik berbasis pada prinsip syariah. Alih-alih, Fatwa Majelis Ulama Indonesia telah menjadi pedoman tata kelola rumah sakit syariah, namun masih belum diimplementasikan dengan baik oleh sebagian besar Rumah Sakit Syariah di Indonesia. Tulisan ini menganalisis pelaksanaan Fatwa Majelis Ulama Indonesia tentang Pedoman Penyelenggaraan Rumah Sakit Berdasarkan Prinsip Syariah dengan menggunakan indikator prinsip *Good Corporate Governance*. Riset ini menggunakan metode dan pendekatan kualitatif. Pengumpulan data menggunakan observasi, studi dokumentasi. Lokasi penelitian di Rumah Sakit Syariah Provinsi Jawa Timur. Hasil penelitian menunjukkan bahwa implementasi Fatwa Majelis Ulama Indonesia tentang pengalolaan Rumah Sakit berbasis Syariah di Provinsi Jawa Timur sudah efektif. Hal tersebut dibuktikan dengan terpenuhinya unsur-unsur dalam prinsip *Good Corporate Governance*. Misalnya, prinsip transparansi menekankan pada pelayanan satu pintu dengan landasan moral dan etika Islam. Prinsip akuntabilitas dalam Standar Operasional Prosedur berbasis nilai ketaqwaan kepada Allah SWT. Prinsip tanggung jawab mengedepankan kejujuran dan bimbingan kepada pasien dan staf internal rumah sakit selaras dengan prinsip tauhid. Prinsip independen diwujudkan pada setiap unit di rumah sakit untuk tidak saling mendominasi, dan tidak ada intervensi pihak lain, selaras dengan prinsip *ridha*. Prinsip kesetaraan diwujudkan dalam pemberian gaji kepada pegawai dan kesempatan yang sama kepada *stakeholders* untuk memberikan saran dan pendapat guna memperbaiki

kinerja rumah sakit. Hal tersebut berbeda dengan Rumah Sakit Syariah di wilayah lainnya, sehingga Rumah Sakit Syariah di Jawa Timur menjadi fakta lain dari Rumah Sakit Syariah lainnya di Indonesia yang sebagian besar belum efektif pelaksanaannya.

KATA KUNCI *Good Corporate Governance; Fatwa Majelis Ulama Indonesia; Sinkronisasi.*

Introduction

Shariah-based hospitals are an urgent need in line with the growing awareness of the contemporary global Muslim community about health services based on Shariah principles.¹ Governments in Muslim-majority countries are starting to pay attention to Shariah-based hospitals to respond to this need. An example is Malaysia, where the government's attention has been there since 2010.² In Indonesia, the government's attention to Shariah-based hospitals began in 2016 with the issuance of Indonesia Ulama Council Fatwa No. 107/DSN-MUI/X/2016 concerning Guidelines for Organizing Hospitals Based on Shariah Principles.³

Guidelines for Organizing Hospitals Based on Shariah Principles are extremely important in developing Indonesia's health services industry. The arguments are: first, the majority of the population in Indonesia, including East Java, which is the focus of this research, is Muslim, so Shariah-based hospitals are a necessity, especially for Muslim communities; secondly,

¹ Nila Armelia Windasari, Ni Putu Desinthya Ayu Azhari, and Ilham Fauzan Putra, "Assessing Consumer Preferences on Halal Service: The Emergence of Sharia Hospitals for Muslim Consumer," *Journal of Islamic Marketing*, 2023. See, Suhaiza Zailani et al., "Predicting Muslim Medical Tourists' Satisfaction with Malaysian Islamic Friendly Hospitals," *Tourism Management* 57 (2016): 159–67, <https://doi.org/https://doi.org/10.1016/j.tourman.2016.05.009>.

² Shaharom Md Shariff, Shahimi Mohtar, and Roslan Jamaludin, "A Practical Journey in Implementing a Shari'ah Compliant Hospital: An Nur Specialist Hospital's Experience," *IJUM Medical Journal Malaysia* 17, no. 2 (2018), <https://doi.org/https://doi.org/10.31436/imjm.v17i2.934>.

³ Muhammad Maksu et al., "Sharia Service as an Added Value: Response to Sharia Standard in Hospital Service," *Samarah: Jurnal Hukum Keluarga Dan Hukum Islam* 6, no. 1 (2022): 423–48, <https://doi.org/http://dx.doi.org/10.22373/sjhc.v6i1.13418>.

there are 500 Islamic hospitals in Indonesia, of which 31 hospitals have Shariah status and 72 hospitals are still in the legal process of becoming sharia status.⁴ In East Java, there are 24 Shariah hospitals that have either been accredited or are in the process of accreditation. For example, Aisyah Islamic Hospital Sidoarjo, Sakinah Hospital Mojokerto, Siti Hajar Hospital Sidoarjo, Islamic Hospital Surabaya, and Muhammadiyah Hospital Lamongan;⁵ third, there are no regulations for Shariah hospitals in Indonesia, so this fatwa from the Indonesian Ulama Council can fill the legal vacuum regarding the management of Shariah-based hospitals in Indonesia.

However, previous research conducted at various Shariah hospitals in Indonesia concluded that the Indonesia Ulama Council Fatwa No. 107/DSN-MUI/X/2016 implementation concerning Guidelines for Organizing Hospitals Based on Shariah Principles is less effective. The examples of the previous research are Tsaury and Makrum's research, Rizaldi's research, et. Al., Syach's research, Fimauidina's research, Ruliyani's research, Mardiyati's research, and Ikhwan's research.^{6, 7, 8, 9, 10, 11,}

⁶ Previous research has not used the principles of Good Corporate Governance as indicators to measure the effectiveness of implementing Indonesia Ulama Council Fatwa No. 107/DSN-MUI/X/2016 concerning Guidelines for Organizing Hospitals Based on Shariah Principles.

Therefore, this research analyzes the implementation of the Fatwa of the National Shariah Council—Indonesian Ulama Council Number 107/DSN-MUI/X/2016 concerning Guidelines for Organizing Hospitals Based on Shariah Principles using Good Corporate Governance principles as indicators in hospitals in East Java Province. As a result, whether the

⁴ Fauziah Mursid, "Wapres: Di Indonesia Ada 31 Rumah Sakit Berstatus Syariah Dan 72 Berproses Menjadi Syariah," *Republika*, 2023.

⁵ See, Badan Pusat Statistik (BPS) Jawa Timur, "No Title," n.d., <https://jatim.beta.bps.go.id/id>.

⁶ Ikhwan A A Muhamad, "Implications of The Application of DSN-MUI Fatwa No. 107/Dsn-Mui/X/2016 Concerning The Guidelines Of Sharia Hospitals To The Purwokerto Islamic Hospital" (IAIN Purwokerto, 2021).

implementation of the Fatwa of the National Shariah Council—Indonesian Ulama Council Number 107/DSN-MUI/X/2016 has been effective or not yet effective can be proven.

Methods

This research used qualitative methods and approaches. Research locations were at several Shariah hospitals in East Java Province, including Aisyah Hospital Sidoarjo, Siti Hajar Hospital Sidoarjo, Mojokerto Islamic Hospital, and Muhammadiyah Lamongan Hospital. The argument for choosing this location is that most of the Shariah hospitals in this province are Shariah-accredited and have become a reference for Shariah hospitals in other regions. Data collection techniques used observation, interviews, and document study. Data sources were obtained from administrative staff, medical personnel, hospital leaders, and hospital stakeholders. The analysis technique uses an interactive model carried out continuously from the data collection stage to conclusions so that conclusions are obtained as answers to the problems in the research.

Discussion

Fatwa of the Guideline for Organizing Hospitals Based on Shariah Principles

Fatwa of the National Shariah Council—Indonesian Ulama Council Number 107/DSN-MUI/X/2016 is a Guideline for Organizing Hospitals Based on Shariah Principles. The backgrounds for issuing the Fatwa of the National Shariah Council of the Indonesian Ulama Council regarding Guidelines for Organizing Hospitals Based on Shariah Principles were: 1) the increasing number of Islamic hospitals that still do not implement Shariah principles; 2) there are no regulations regarding hospitals that adhere to Shariah principles, so the Indonesia Ulama Council needs to issue a fatwa regarding guidelines for administering hospitals based on Shariah

principles; and 3) the public needs an explanation of the guidelines for hospital management based on Shariah principles.⁷

Substantially, the Fatwa of the National Shariah Council—Indonesian Ulama Council Number 107/DSN-MUI/X/2016 concerning Guidelines for the Implementation of Shariah-Based Hospitals contains eight provisions, among others: 1) general provisions; 2) legal provisions that require Shariah Hospitals to comply with this Fatwa; 3) contractual provisions and legal personnel; 4) contract terms; 5) service provisions; 6) provisions for the use of Medicines, Food, Drinks, Cosmetics and Used Goods; 7) provisions for the placement, use, and development of hospital funds; and 8) closing provisions.

The contracts used in administering Shariah hospitals, among others:

1. The contract between the hospital and health workers is an *Ijarah* contract for health services in which hospitals act as service users (*musta`jir*) and health workers act as service providers (*ajir*).
2. The contract between the hospital and the patient is an *Ijarah* contract in which hospitals as service providers (*ajir*), and patients as service users (*musta`jir*) in treating diseases experienced by the patient.
3. The contracts between hospitals with medical equipment suppliers and laboratory equipment suppliers consist of: a) *ijarah* contracts, where the hospital is the lessee (*musta`jir*), while the supplier is the renting party (*mu`jir*); b) the *ijarahmintahiyah bi al-tamlik*, a rental contract that ends with the transfer of ownership of the rental item from the *mu`jir* to the *musta`jir*; c) *bai`* contract; hospitals as buyers (*musytari*), and suppliers as sellers (*bai`*); d) Mudharabah contract where hospitals as managers (*mudharib*), and suppliers as capital owners (*shahib al-mal*); or e) *Musarakah mutanaqishah* contract; hospitals and managers pool

⁷ Muh Nadrattuzaman, Muhammad Taufiki, and Laila Yumna, "Management Evaluation And Sharia Certified Hospitals Compliance: Case Study of Sari Asih Ciledug Hospital, Indonesia," *Al Qalam* 38, no. 1 (2021): 73–96, <https://doi.org/https://doi.org/10.32678/alqalam.v38i1.4202>.

business capital and the share of supplier capital ownership is reduced due to the gradual transfer of capital ownership to the hospital.

4. The contract between the hospital and the medicine supplier can be in the form of: a) *Bai`* contract in which hospitals act as buyers (*musytari*) and drug suppliers act as sellers (*bai`*), either in cash (*naqdan*), installments (*taqsith*), or repayment (*ta'jil*); or b) *Wakalah bi al-ujrah* contract, in which the hospitals act as the representative, and the drug suppliers act as the principal (*muwakkil*) to sell drugs to patients.⁸

The contracts used as mentioned above are based on the terms and conditions contained in various related fatwas, among others: National Shariah Council-Indonesia Ulama Council Fatwa Number 09/DSN-MUI/IV/2000 concerning *Ijarah* Financing; National Shariah Council-Indonesia Ulama Council Fatwa Number 04/DSN-MUI/IV/2000 concerning *Murabahah*; National Shariah Council - Indonesia Ulama Council Fatwa Number 27/DSN-MUI/III/2002 concerning *al-Ijarah al-Muntahiyah bi al-Tamlik*; National Shariah Council -Indonesia Ulama Council Fatwa Number 73/DSN-MUI/XI/2008 concerning *Musyarakah Mutanaqishah*; National Shariah Council -Indonesia Ulama Council Fatwa Number 07/DSN-MUI/IV/2000 concerning *Mudharabah (Qiradh)* Financing; National Shariah Council -Indonesia Ulama Council Fatwa Number 10/DSN-MUI/IV/2000 concerning *Wakalah*; and National Shariah Council - Indonesia Ulama Council Fatwa Number 52/DSN-MUI/III/2006 concerning *Wakalah bil Ujrah* Agreements on Shariah Insurance and Reinsurance.⁹

Shariah Hospital Service Guidelines, according to Indonesia Ulama Council Fatwa No. 107/DSN-MUI/X/2016, are among others: 1) Hospitals and stakeholders must fulfill their rights and obligations as best as possible; 2) Hospitals must provide services in accordance with the Clinical Practice

⁸ Ketentuan ketiga, Dewan Syariah Nasional-Majelis Ulama Indonesia, "Fatwa DSN MUI No. 107/DSN-MUI/X/2016 Tentang Pedoman Penyelenggaraan Rumah Sakit Syariah" (2016).

⁹ Ketentuan keempat, Dewan Syariah Nasional-Majelis Ulama Indonesia.

Guidelines, clinical pathways, and/or applicable service standards; 3) Hospitals must prioritize humanitarian aspects in providing health services that suit patient needs, regardless of race, ethnicity, and religion; 4) Hospitals must be committed to being trustworthy, polite, friendly, and always providing transparent and quality services; 5) Hospitals must prioritize aspects of justice and fairness in calculating the costs that will be charged to patients; 6) Hospitals must provide religious/spiritual services and consultations for patient recovery; 7) Patients and those responsible for the patient must comply with all applicable regulations and procedures at the hospital; 8) Hospitals, patients, and those in charge of patients must embody good morals; 9) Hospitals must avoid immoral acts, risywah, zhulm, and things that are contrary to sharia; 10) Hospitals are required to have a Shariah Supervisory Board; 11) Hospitals must follow the Fatwa of the Indonesian Ulama Council in the field of medicine (*al-masa'il al-fiqhiyah al-waqi'iyah al-thibbiyah*); 12) Hospitals must have a guide to the religious procedures that Muslim patients must carry out; 13) Hospitals must have guidelines for hospital cleanliness standards.¹⁰

Provisions relating to the use of medicines, food, drinks, cosmetics, and consumer goods are as follows: 1) Hospitals are required to use halal medicines, food, drinks, cosmetics, and used goods that have received a Halal certificate from the Indonesian Ulama Council; 2) If the medicine used has not received a Halal certificate from the Indonesian Ulama Council, then it is permissible to use medicine that does not contain haram elements; 3) In emergencies, the use of drugs that contain haram elements requires an informed consent procedure.¹¹

Meanwhile, the provisions relating to the placement, use and development of hospital funds are: 1) Hospitals are required to use the services of Shariah Financial Institutions, whether banks, insurance, financing institutions, guarantee institutions, or pension funds; 2)

¹⁰ Ketentuan kelima, Dewan Syariah Nasional-Majelis Ulama Indonesia.

¹¹ Ketentuan keenam, Dewan Syariah Nasional-Majelis Ulama Indonesia.

Hospitals are required to manage a portfolio of funds and other types of assets by sharia principles; 3) Hospitals may not develop funds for business activities and/or financial transactions that are contrary to Shariah principles; and 4) Hospitals are required to have guidelines for managing *zakat*, *infaq*, alms; and *waqf* funds.¹²

Besides having to implement the guidelines set by National Shariah Council-Indonesia Ulama Council Fatwa No.107/DSN-MUI/X/2016, Shariah hospitals must also be guided by the regulations of the All-Indonesian Islamic Health Effort Council, or what are called MUKISI guidelines. MUKISI was born on October 1, 1994, as an organization that brings together organizers and implementers of Islamic health facilities that are independent and professional. Its members consist of hospitals, Islamic health education institutions, and individuals who have expertise and interest in Islamic services.¹³ MUKISI aims to build awareness among Islamic hospital activists to realize a comprehensive integral concept and implement Islamic values in hospital organizations and services. In 2015, MUKISI published hospital service standards based on Shariah principles, complementing the National Hospital Accreditation Standards.¹⁴

Shariah Hospitals must have three mandatory quality indicators, namely: 1) Patients who are dying are accompanied by "*talqin*;" 2) reminding patients and their families about prayer times; and 3) installing catheters according to gender, meaning male patients are placed by nurses male or vice versa.¹⁵ Besides that, it must also have minimum Shariah service standards, namely: 1) reciting *basmalah* when distributing medicines and procedures; 2) hijab for sick patients; 3) mandatory *fiqh*

¹² Ketentuan ketujuh, Dewan Syariah Nasional-Majelis Ulama Indonesia.

¹³ Titis Sari Kusuma and Khothibul Umam Al Awwaly, *Manajemen Sistem Penjaminan Produk Halal Instalasi Gizi Rumah Sakit* (Universitas Brawijaya Press, 2023), 6.

¹⁴ Mala Hayati and Wahyu Sulistiadi, "Rumah Sakit Syariah Strategi Pemasaran Vs Syiar," *Jurnal Administrasi Rumah Sakit Indonesia* 5, no. 1 (2019), <https://doi.org/http://dx.doi.org/10.7454/arsi.v5i1.2874>.

¹⁵ Majelis Upaya Kesehatan Islam Seluruh Indonesia, "Standar Dan Sertifikasi Rumah Sakit Syariah," MUKISI, 2018, <https://mukisi.com/503/standar-dan-sertifikasi-rumah-sakit-syariah/>.

training for patients; 4) Providing Islamic guidance in the form of leaflets or other spiritual books; 5) Installing an electrocardiogram according to the patient's gender wishes; 6) application of the hijab for female patients who are breastfeeding; 7) Hijab in the operating room; and 8) surgical schedules are planned so that they do not conflict with prayer times.¹⁶

Shariah hospital certification standards are based on "*maqasid sharia*," which is divided into standard weights and main assessment elements, including: 1) *hifz al-din* (there are 32 standards and 108 assessment elements); 2) *hifz al-nafs* (there are 6 standards and 17 assessment elements); 3) *hifz al-'aql* (there are 6 standards and 18 assessment elements); 4) *hifz al-nasl* (there are 2 standards and 7 assessment elements); and 5) *hifz al-mal* (there are 4 standards and 11 assessment elements).¹⁷

Quality standards related to aspects of hospital management include the evaluation of 1) Shariah Management Organization standards, which contain the responsibilities and accountability of the hospital owner in managing the hospital, such as operational permits, and organizational structure and 2) standards containing the Shariah Supervisory Board, human resource standards, sharia marketing, accounting, and financial management based on sharia principles, management of facilities and infrastructure based on sharia principles, and quality management to maintain faith, morals and *muamalah*.¹⁸

Service standards that must be implemented by hospitals include: 1) Access and Continuity of Service, which includes a) the reception process, b) coaching, and c) patient discharge; 2) Patient assessment, including a comprehensive initial assessment of the patient's medical and spiritual

¹⁶ Majelis Upaya Kesehatan Islam Seluruh Indonesia, "Pedoman Standar Pelayanan Minimal Rumah Sakit Syariah Dan Indikator Mutu Wajib Syariah" (Jakarta: MUKISI, 2017).

¹⁷ W Sulistiadi Sulistiadi and S Rahayu Rahayu, "Potensi Penerapan Maqashid Syariah Dalam Rumah Sakit Syariah Di Indonesia," *Proceeding IAIN Batusangkar* 1, no. 1 (2017): 683–90.W.

¹⁸ Nadrattuzaman, Taufiki, and Yumna, "Management Evaluation And Sharia Certified Hospitals Compliance: Case Study of Sari Asih Ciledug Hospital, Indonesia."

condition; 3) Patient services, covering a wide variety of "psychospiritual" health service needs; 4) Treatment services according to sharia; 5) Spiritual service and guidance; 6) Learning for patients and families, including the obligation to provide spiritual services during treatment; and 7) Infection prevention and control, including the hospital's obligation to have an infection prevention and control program. All the standards above must be based on sharia principles.¹⁹

As an implementation, various standards set by MUKISI must be met by Shariah hospitals. For example, the financial standards implemented by Shariah hospitals use a Shariah banking-based system.

How Effective is the Implementation of the Fatwa Concerning Shariah Hospital Management?

In East Java Province, several Shariah hospitals continue striving to improve the quality of their services. For example, Muhammadiyah Lamongan Hospital has succeeded in receiving several awards, including: 1) PERSI AWARDS Charter "Indonesian Hospital Management Award"- IHMA 2017 in the field of Hospital Management Innovation and Government Projects; 2) Hospital Class Determination Letter from the Indonesian Ministry of Health since October 25, 2013 in the field of Type B General Hospital; 3) Charter "Indonesian Hospital Management Award" PERSI AWARD - IHMA 2012 Category "Quality Medical Services Project;" 4) Zero Accident Award from the Ministry of Manpower and Transmigration of the Republic of Indonesia for the period January 1, 2008 - October 31, 2012, in the field of Implementation of Occupational Safety and Health Programs achieved 4,993,707 working hours. Muhammadiyah Lamongan Hospital has several superior services, including microsurgery, thulium and holmium laser, hemodialysis, circular stapler hemorrhoidopexy, endoscopy, lactation clinic, wound and stoma care clinic,

¹⁹ Majelis Upaya Kesehatan Islam Seluruh Indonesia, "Pedoman Standar Pelayanan Minimal Rumah Sakit Syariah Dan Indikator Mutu Wajib Syariah."

and laparoscopy.²⁰

To know the effectiveness of implementing the Fatwa on Shariah Hospital Management, use the following scheme on Figure 1:

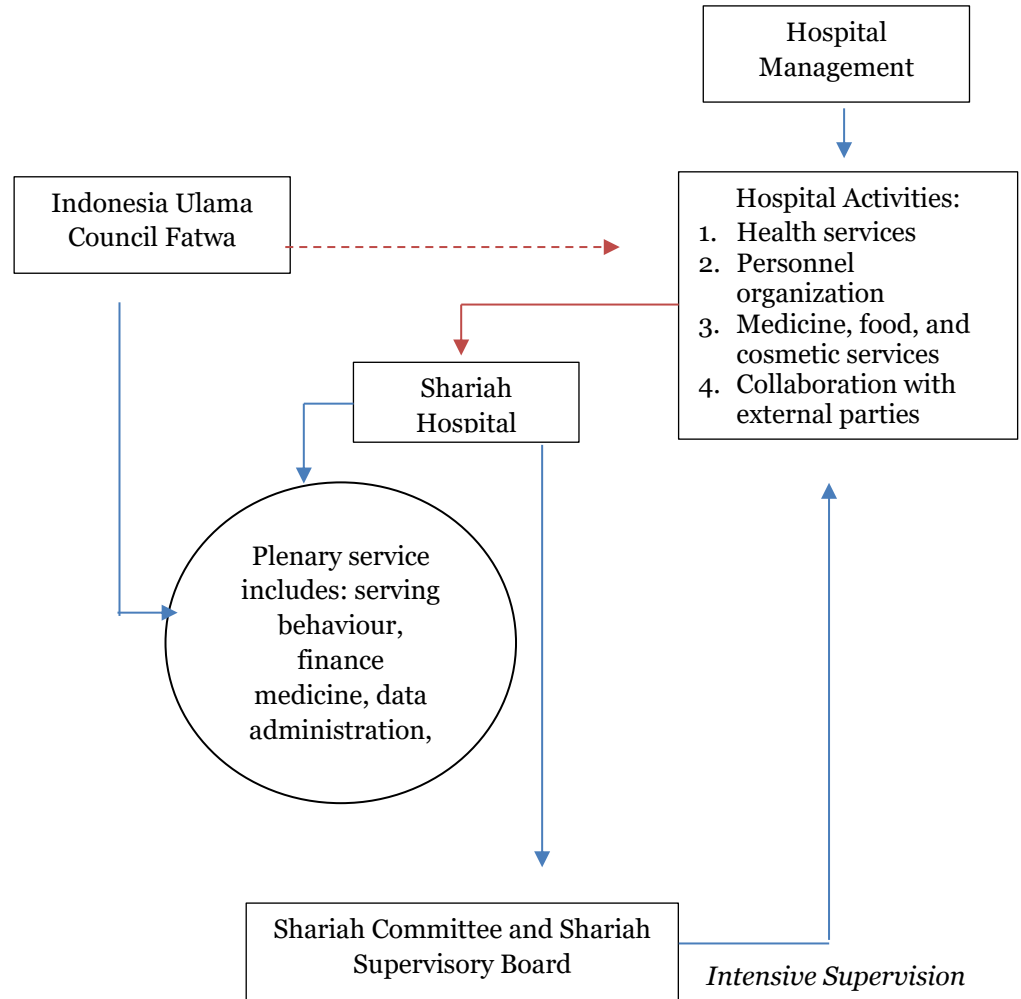


Figure 1. *Effectiveness of the Indonesia Ulama Council Fatwa*

Based on this scheme, the effectiveness of implementing the operational management system at Shariah hospitals in East Java Province includes:

1. *Effectiveness of the Contract*

The provisions of the Indonesia Ulama Council Fatwa regarding

²⁰ Zustaka Nada Mahmudah and Diska Arliena Hafni, "Penerapan Standar Rumah Sakit Syariah Di Bidang Akuntansi Dan Keuangan Pada RS. Muhammadiyah Lamongan," in *Proceeding of National Conference on Accounting & Finance*, 2022, 536–42..

contracts at Shariah hospitals in East Java have been well implemented. For example, in an *ijarah* contract, the hospital is the "service provider" (*'ajir*), and the patient is the "tenant" (*musta'jir*). Then, with the implementation of the *murabahah* contract, the hospital (RS) is the "seller of medicines," and the patient is the "buyer." Meanwhile, the *al-ijarah mutaniya bi al-tamlik* agreement is that the hospital (RS) is the "room/goods provider" that is rented to patients who need it. Furthermore, the *musharakah mutanaqisah* agreement between the hospital and the management combines business capital, and the share of supplier capital ownership is reduced due to the gradual transfer of capital ownership to the hospital. Meanwhile, in the *mudarabah* contract, the hospital is the "manager" (*mudarib*), and the "supplier" is the capital owner (*sahib al-mal*). Shariah hospitals can also organize a *wakalah bi al-ujrah* contract, namely as a representative, while the drug supplier acts as the authorizer (*muwakkil*) to sell drugs to patients.²¹

2. Service Effectiveness

The services provided by hospitals in East Java to patients have fulfilled several provisions in the Indonesia Ulama Council Fatwa. Interviews with the hospital and with patients being treated there showed that the service had been carried out well and following clinical practice guidelines. For example, in terms of transparent services, when administering medicines, it will be informed that all medicines given are halal certified, including certain medicines that are not halal certified, such as heart medicine.²² Service to patients is quite good, with friendly greetings to parties interested in the hospital. It shows that Indonesia Ulama Council Fatwa has been effectively implemented in service aspects, both health services and services in general.²³

3. Organizational Effectiveness

²¹ Mksy, Da, In (Hospital administrative staff), Zm, Dw, Mt (Head of Administration), Ya, ng, Su, Um, Kh (Patient), Interview, March 24 2023

²² Mksy, Da, In (Hospital administrative staff), Zm, Dw, Mt (Head of Administration), Ya, ng, Su, Um, Kh (Patient), Interview, March 24 2023

²³ Hospital Service Observation, March 4 2023

Organizationally, to carry out health service activities in a complete and *syar'i* manner, and to have a strong and credible organization. The completeness of a Shariah hospital organization must lead to the creation of an Islamic situation and atmosphere in a Shariah hospital. For example, trying to avoid immoral acts, *rishwah*, *zulm*, and things that are contrary to sharia. Hospitals must also have guidelines for mandatory worship procedures for Muslim patients, the guidelines in question relate to procedures for washing, and praying for sick patients, and have guidelines for hygiene standards. The Shariah hospitals in East Java have been implemented the guidelines well.²⁴

4. *Effectiveness of Medicines*

Shariah hospitals in East Java use "halal" medicines, food, drinks, cosmetics, and consumer goods and have received halal certificates from the Indonesian Ulama Council. If the medicine used has not been certified "halal," the hospital will allow the use of medicines that do not have haram factors, but this must be informed to the patient. If, in an emergency, the use of drugs that have haram factors requires an informed consent procedure, the implementation of medical services for patients at the Shariah hospitals in East Java will have implemented Islamic values. The hospitals also provide good race, ethnicity, and religion services and provides spiritual guidance to inpatients.²⁵

5. *Effectiveness of Institutional Partnership*

Shariah hospitals in East Java collaborates with external institutions to improve hospital services and performance. This collaboration was carried out with a contract recommended by the Indonesia Ulama Council Fatwa. For example, Rumah Muhammadiyah Lamongan, Siti Hajar Hospital Sidoarjo, Mojokerto Islamic Hospital, and Aisyiyah Hospital Sidoarjo have collaborated with PT. BRI Lamongan Branch, PT. WORK Pertamina–Petro China East Java, PT. Darma Satria Nusantara, PT. Petro

²⁴ Zm, Dw, Mt (Head of Administration) Interview, March 24 2023

²⁵ Az, Head of Pharmacy Installation, Interview, March 8, 2023, Ar, Head of Nursing, Interview, March 21 2023.

Graha Medika, PT. Lamongan Integrated Shorebase, PT. Petrokimia Gresik, PT. East Java Regional PLN, PT. Petro Oxo Nusantara, PT. Semen Gresik, PT. TELKOM East Java, PT. Semen Holcim Indonesia, PT. KAI, Lily Bakery, Madchan Group, and Bank Syariah Indonesia.²⁶

Based on the explanation above, the application of Shariah principles at Shariah hospitals in East Java has been implemented well, especially in four service aspects: service behavior, treatment financing, patient information management administration, and the physical environment. The hospitals have also made provisions for service standards contained in Standard Operating Procedures (SOP). The SOP has established Islamic and Shariah values as a service system in the medical or nursing field. Implementation of the SOP is realized in "starting every activity by reading "*basmalah*" and ending with "*hamdalah*" "*salam*" when entering the room, and praying for the patient." Furthermore, in terms of financing treatment, advance payments are not permitted. During registration, hospital officials share details of room rates and other services. If surgery is required, the patient's family must have consent by signing a consent form, namely "concern information". If the patient or family cannot fulfill their obligations to the hospital, what is taken is a persuasive approach. Hospitals must not be rude to patients.

Synchronization of Shariah Hospital Management Fatwas with Good Corporate Governance Principles

The synchronization in this discussion is intended to determine the suitability of the fatwa with the Good Corporate Governance principles implementation. These adjustments are crucial to measuring the operational management quality in Shariah hospitals. Good Corporate Governance is a company management system designed to improve company performance, protect the stakeholders interests, and increase

²⁶ Hospital Collaboration Document Data, 2023

compliance with laws and regulations as well as applicable values.²⁷ The benefits of implementing Good Corporate Governance (GCG) for companies are providing protection to all stakeholders, mitigating long-term business risk, increasing the company's credibility in the eyes of stakeholders and customers, increasing the effectiveness, efficiency, and productivity of the use of company resources, and increasing the confidence of investors and potential investors.²⁸ The principles of GCG include: 1) transparency; 2) accountability; 3) responsibility; 4) independence; and 5) justice and equality.²⁹

1. Transparency

The principle of transparency emphasizes providing relevant information that is easily accessible and understood by stakeholders, including matters important for decision-making by shareholders, and others.³⁰ The principle of transparency at the Shariah hospitals in East Java is carried out by conveying the vision and mission, policies, and information to all hospitals and related government employees. The vision and mission are delivered through a particular employee orientation. Apart from that, hospital management also carries out outreach about the hospital's vision and mission in various places, such as stairs, elevators, and different banners in street lanes.³¹

Hospital policies are conveyed periodically using a one-stop system, and evaluations are carried out on the policies that have been implemented. Recording and reporting information in the hospital information system

²⁷ Henry Aspan, "Good Corporate Governance Principles In The Management Of Limited Liability Company," *International Journal of Law Reconstruction* 1, no. 1 (2017): 87, <https://doi.org/http://dx.doi.org/10.26532/ijlr.v1i1.1637>. See, Adrian Sutedi, *Good Corporate Governance (GCG)*, Sinar Grafika (Jakarta: Sinar Grafika, 2011).

²⁸ Robert Ian Tricker, *Corporate Governance: Principles, Policies, and Practices* (Oxford University Press, USA, 2015), 30.

²⁹ Valentina Bruno and Stijn Claessens, "Corporate Governance and Regulation: Can There Be Too Much of a Good Thing?," *Journal of Financial Intermediation* 19, no. 4 (2010): 461–82, <https://doi.org/https://doi.org/10.1016/j.jfi.2009.10.001>.

³⁰ Richard Price, Francisco J Román, and Brian Rountree, "The Impact of Governance Reform on Performance and Transparency," *Journal of Financial Economics* 99, no. 1 (2011): 76–96, <https://doi.org/https://doi.org/10.1016/j.jfineco.2010.08.005>.

³¹ Observation, April, 2023

uses the Official Agenda, Medical Records, Quality Master, and Patient Safety Incident application systems. Access is carried out through PIC (Person in Charge) Data, Supervisor, Manager, and Administrator.³² The public can access information through the hospital website regarding facilities and doctors serving information; this is a form of transparency towards patients.

2. *Accountability*

According to the accountability principle, the duties and responsibilities of each unit must comply with standard operational procedures (SOP).³³ SOPs are varied and well-documented. "We have maybe thousands of SOPs covering everything from A to Z in this hospital."³⁴ This SOP must be made in detail based on performance characteristics. Each department head is required to create a Key Performance Indicator (KPI) to monitor the accountability of the performance of employees under the division head. It means that the section head will be able to directly assess the performance of his subordinates by the directions and targets he has set. From this KPI, performance assessment indicators will appear.

Muhammadiyah Lamongan Hospital has implemented a reward and punishment system. The punishment system is carried out by issuing a warning letter (SP). Meanwhile, the reward system is accomplished by giving points for service and development services through education by job and position descriptions. Besides that, it implements the obligation to memorize the *Quran*. The Chairman of the Shariah Committee said that several additional requirements must be met for employees promoted to a certain level or position, namely a deposit for memorizing five letters of the *Quran*. If taken from the short letter in juz 30 of the Al-Qur'an, it could be

³² Majakin, Chair of the Shariah Committee, Interview, June 8, 2023

³³ Ani Matei and Ciprian Drumasu, "Corporate Governance and Public Sector Entities," *Procedia Economics and Finance* 26 (2015): 495–504, [https://doi.org/https://doi.org/10.1016/S2212-5671\(15\)00879-5](https://doi.org/https://doi.org/10.1016/S2212-5671(15)00879-5).

³⁴ Candra, Head of Laboratory Installation, Interview, June 3, 2023.

that employees who are at level 4 are guaranteed to have memorized 20 letters.³⁵

3. *Responsibility*

The principle of responsibility is compliance with regulations and carrying out responsibilities towards society and the environment to support long-term business sustainability while gaining recognition as a good corporate citizen.³⁶ Concern for the community and surrounding environment is an important part of responsibility.³⁷ All hospital employees/staff are required to comply with hospital regulations according to Shariah principles. Based on the information obtained, according to the four sources, sometimes several people still violate it.

According to the Chairman of the Pharmacy Committee of Muhammadiyah Lamongan Hospital, several cases required the hospital to be forced to "violate" haram elements, such as the issue of medicines containing pork elements. This problem is still being resolved in stages to meet the target of the Indonesia Ulama Council fatwa, which states that all food, medicine, cosmetics and consumer goods must be certified halal. Non-halal problems in the pharmaceutical world revolve around the use of alcohol and pork. Alcohol is only used as a disinfectant (germ killer). It is recognized that no other element is as effective as alcohol in killing germs. Some types of medicine also still use alcohol as a solvent, but because there is no other choice, they are forced to use it. For example, for cough medicine in syrup form. Cough medicine in syrup preparations must contain alcohol because no other elements can dissolve cough medicine other than alcohol. Because there are no other options, this is the same as *hajah* or can even be classified as an emergency.³⁸

Meanwhile, the hospital never provides medicines that contain pork

³⁵ Candra, Kepala Instalasi Laboratorium RSML, *Wawancara*, Lamongan, (2019)

³⁶ Arni Rizqiani Rusydi et al., "The Implementation of Good Corporate Governance (GCG) at Public Hospital in Indonesia: A Literature Review," *Enfermería Clínica* 30 (2020): 145–48, <https://doi.org/https://doi.org/10.1016/j.enfcli.2019.10.057>.

³⁷ Az, Interview, 2023

³⁸ Ar, Interview, 2023

elements. However, only this year has the pharmaceutical unit provided a medicinal preparation containing pork elements under the brand Lovenox Saporin. The international heart doctor's agreement for the type of drug Lovenox Saporin injection is related to pork enzymes. This drug is a drug for acute heart disease. The worldwide community of heart doctors recommends the use of this drug specifically for people suffering from acute heart disease because of its very high effectiveness. There is an equivalent type that has the same function, but its effectiveness is not as high as Lovenox Saporin. This acute heart case happens very rarely. However, as a precautionary measure, the pharmacy unit of the Muhammadiyah Lamongan Hospital continues to provide Lovenox, but its provision is not recorded on the drug formality.³⁹

The use of non-halal medicines in emergencies still requires patient education. For the patient's safety, the patient or their family is educated first before applying the drug because it is an emergency. Health workers are obliged to inform patients that the medicine they will use is non-halal because this is an emergency. If the patient disagrees, the use of non-halal drugs is stopped and switched to similar drugs. Of course, various considerations of effects are also informed. For example, if they disagree with the application of the Lovenox Saporin injection, switch to Funda Parinux and, at the same time, inform you about the effectiveness of using each drug. You could call it not education anymore but an agreement with the patient.⁴⁰

4. *Independence*

Independence is implemented with an emphasis on professionalism so that other parties cannot intervene.⁴¹ The independence principle is emphasized in each company organ, not to dominate each other nor to be

³⁹ Az, Interview, 2023

⁴⁰ Az, Interview, 2023

⁴¹ Andi Muhammad Dzulkifli, Muhammad Alwy Arifin, and A Ummu Salmah, "Effect of the Principles of Good Corporate Governance on Satisfaction of Inpatients at Bahagia Type c Hospital, Makassar City," *Enfermería Clínica* 30 (2020): 257–60, <https://doi.org/https://doi.org/10.1016/j.enfcli.2019.10.079>.

intervened by other parties. Apart from that, each company organ must avoid domination, not be influenced by particular interests, and be free from conflict of interest and any influence or pressure to guarantee objective decision-making. Each company organ must carry out its functions and duties in accordance with the articles of association and statutory regulations and not shift responsibility to each other.⁴²

According to the Finance Manager of Mojokerto Islamic Hospital, this principle is realized if there are problems/conflicts in the hospital that are resolved by deliberation between all parties to find solutions in decision-making. In terms of funding, it also never accepts donations and does not depend on other parties; for example, bank loan financing is also handled and paid by the hospital itself without any intervention from outside the hospital.⁴³

5. *Fairness*

The principle of fairness emphasizes providing opportunities for stakeholders to provide input and convey opinions for the benefit of the company, as well as opening access to information with the principle of transparency within the scope of their respective positions; equal and fair treatment of stakeholders by the benefits and contributions provided to the company; equal opportunities in employee recruitment and careers; as well as carrying out their duties professionally without distinguishing between race, gender, and physical condition.⁴⁴ That means fairness is implemented by considering the community interests as consumers and workers based on the principles of justice and equality. In terms of salary, for example, the basic salary is determined based on length of service and educational qualifications. Meanwhile, incentives (intensive salaries) are based on

⁴² Bambang Karsono, "Good Corporate Governance: Transparency, Accountability, Responsibility, Independency Dan Fairness (Literature Review)," *Dinasti International Journal of Management Science* 4, no. 5 (2023): 811–21, <https://doi.org/https://doi.org/10.31933/dijms.v4i5.1860>.

⁴³ MK, Interview, April 23, 2023

⁴⁴ Nadya Nurul Sabrina, "Penerapan Prinsip Good Corporate Governance Pada Perusahaan," *Jurnal Ekonomi Bisnis, Manajemen Dan Akuntansi (Jebma)* 1, no. 2 (2021): 90–96, <https://doi.org/https://doi.org/10.47709/jebma.v1i2.982>.

performance results. The determination of intensive salary scores is based on the type of risk faced. The higher the potential risk, the higher the intensive pay.

Hospital management pays sufficient attention to employee rights. Field observations found that hospital employees received one meal per shift. The food collection is centered in the canteen. Hospital employees took food coupons and exchanged them in the cafeteria. The dining system is buffet. The menu served is very varied considering the balanced nutrition, vegetables and various side dishes. Fairness issues also apply to inventory tools. It implies that the hospital will meet equipment needs from the smallest to the largest in a room. For example, the smallest are glasses, trays, dispensers, chairs, and AC tables. Each tool is marked with a code. The code contains the name of the place/room, number and year of procurement. Thus, items may not be moved without the section head's permission, including inventory items in the data room that are all clearly marked. While the inventory equipment is heavy and requires maintenance, hospital management determines regular maintenance standards. A periodic monitoring card indicated periodic maintenance. The monitoring object is maintenance monitoring and function monitoring.⁴⁵

There are two synchronization schemes between the Indonesia Ulama Council Fatwa and the Principles of Good Corporate Governance. The first scheme is synchronization between internal and external organs of Shariah hospitals, such as the internal organs of the hospital, external parties, the Shariah Supervisory Board, and the sharia committee; the second scheme is synchronizing the principles that form the basis of hospital operational performance.

⁴⁵ Observation, June, 23-27, 2023

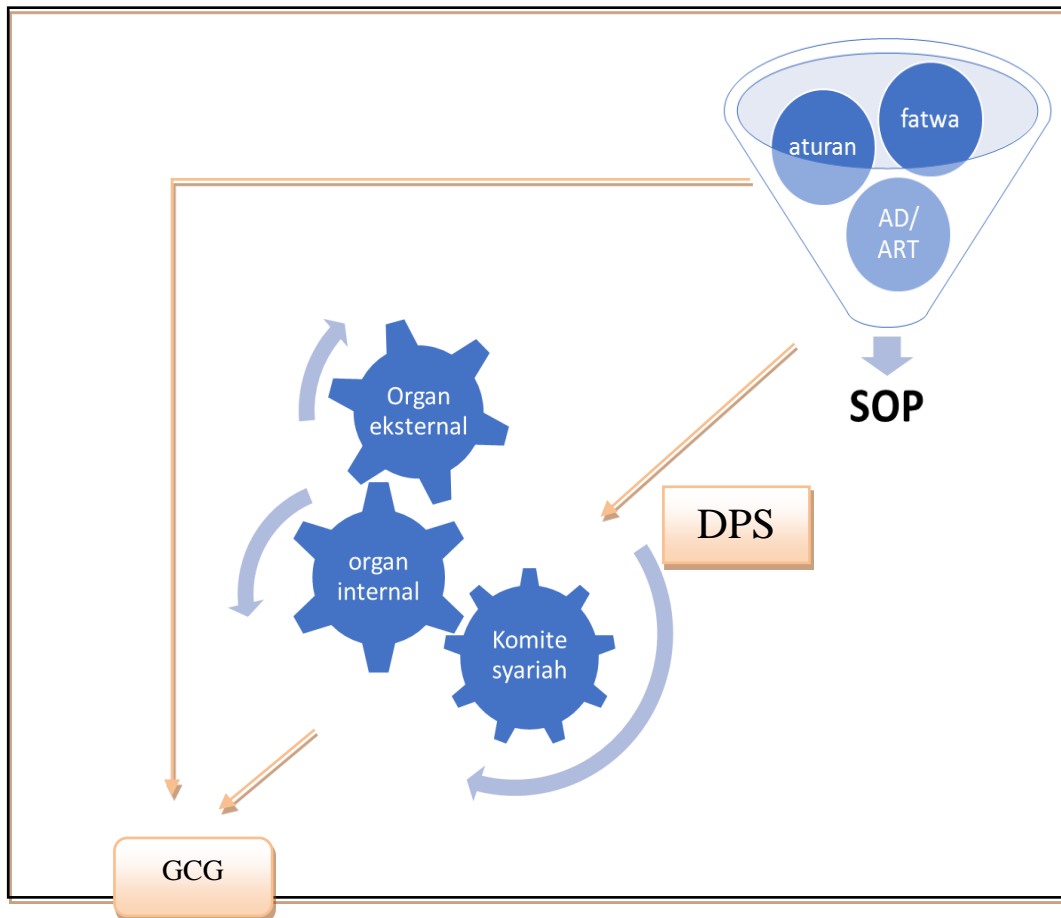


Figure 2. The Scheme of Synchronization Between Internal and External Organs of Shariah Hospitals

In this schema on Figure 2, the Shariah committee has a crucial role as the main gear in a machinery system. With that gear, all the gears in the hospital organs move in the context of Shariah values in the hospital. The synergy of several internal organs, external parties, DPS, and Shariah committees must always be in sync with the Indonesia Ulama Council fatwa and other rules made to oversee the fatwa. It means that the synergy of the movement of various organs in the hospital must always match the Indonesia Ulama Council Fatwa. This fatwa acts like lubricating oil that always enters every room in the hospital's organs.

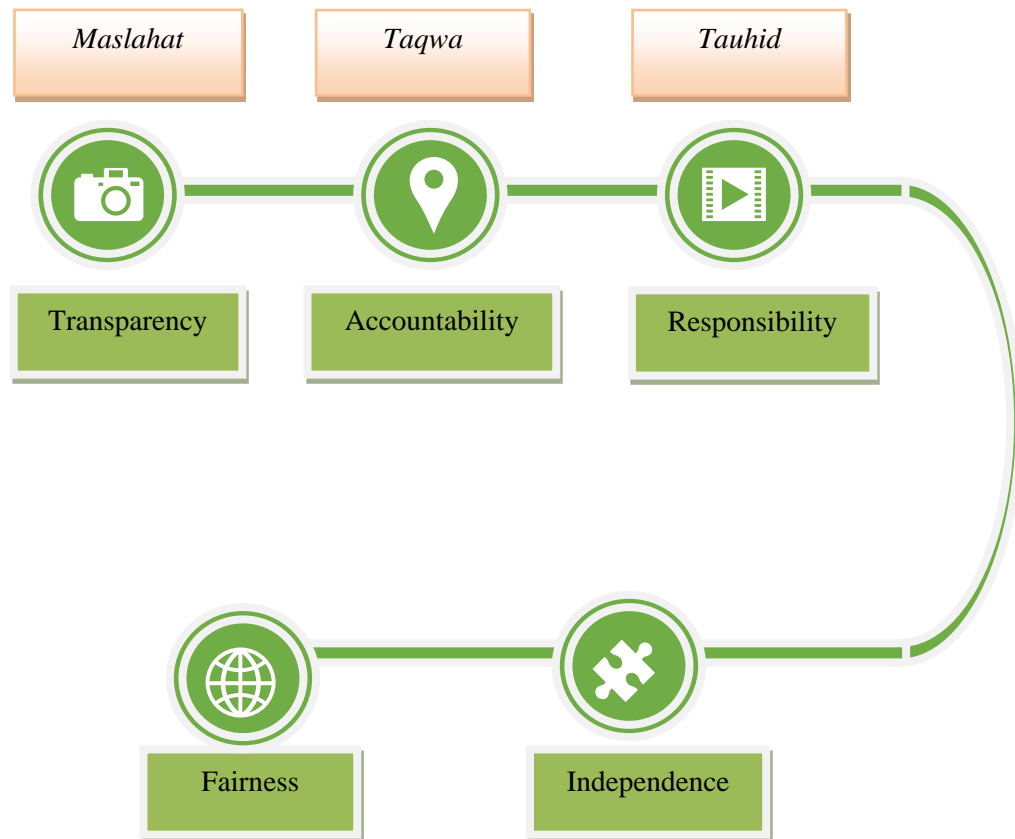


Figure 3. *The Scheme of Synchronizing the Principles Used in Hospital Management*

The Indonesia Ulama Council Fatwa principles are aligned with the principles of GCG in the health system. GCG principles can be categorized as, among others; monotheism, piety, pleasure, balance, and justice, as well as benefit. These principles are explained and based on sharia postulates. Meanwhile, the general principles of GCG are (see **Figure 3**): 1) transparency; 2) accountability; 3) responsibility; 4) independence; and 5) justice. With GCG balanced with PRSPS FKUI, Shariah hospital operations can be carried out well.

The principles in GCG are synchronized with the Shariah hospital values outlined in the Indonesia Ulama Council Fatwa. The principle of transparency emphasizes daily management using one door to be able to

provide complete quality health services in sync with the value of mutual benefit based on science with a moral and ethical foundation as well as worship of Allah SWT.

The principle of accountability implemented with the SOP is in sync with the value of devotion to Allah SWT. The principle of responsibility, which emphasizes honesty and guidance to patients and the hospital's internal staff, is in sync with the principle of monotheism, namely maintaining faith and relying on Allah SWT in all activities.

The principle of independence is implemented in the form of independent hospital management so that each unit in the hospital does not dominate each other and there is no intervention by other parties, in sync with the principle of *Ridha*, namely being sincere and patient in finding solutions to every problem that must be solved. The hospital resolved it, for example in matters of outstanding BPJS funds, building development, etc.

One of the principles of fairness/equality implemented is in terms of giving salaries to employees. In addition to the principle of accountability, it is also in sync with the principle of fairness. Hospitals provide opportunities for stakeholders to offer suggestions and opinions to improve the hospital. Apart from that, the hospital also treats all employees/staff fairly and comprehensively.

It is hoped that in the future, this synchronization will create higher-quality Shariah hospital governance in terms of hospital management and hospital services. Thus, this synchronization contributes to meeting the health service needs of Muslims and non-Muslims.

Conclusion

The implementation of Indonesia Ulama Council Fatwa regarding Shariah hospital management in East Java, especially in hospitals, has been carried out well and effectively. Synchronization between the Indonesia Ulama Council Fatwa and Good Corporate Governance is realized in joint managerial activities ranging from planning and implementation to

supervision involving the Shariah Supervisory Board, external supervisors, and strict operational standards. So, from this synchronization, a quality Shariah hospital is created. Several things still need to be completed to maximize this synchronization, namely planning related to the more adequate, modern, and sophisticated physical facilities, additional provision of land and larger rooms, and additional human resources.

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