

## Values And Practices Of Business Ethics In Islamic Hospital Services

Muhammad Taufik Rahman<sup>1</sup>, Surya Sukti<sup>2</sup>

<sup>1,2</sup> Universitas Islam Negeri Palangka Raya, Indonesia

Email: [mtr.2510150202@uin-palangkaraya.ac.id](mailto:mtr.2510150202@uin-palangkaraya.ac.id), [suryasukti72@gmail.com](mailto:suryasukti72@gmail.com)

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Islamic business ethics; Sharia compliance; Maqāṣid al-shari'ah; Ethical sustainability; Islamic hospitals.

### **Abstract**

Hospitals are increasingly required to balance high-quality healthcare delivery with financial sustainability, a condition that often generates ethical dilemmas related to pricing, cost transparency, supplier selection, and service efficiency. These challenges are particularly salient for Islamic hospitals, where healthcare services are expected to reflect Islamic values in practice rather than merely adopting a Sharia label. This study aims to analyze how Islamic business ethics function as a foundational framework guiding managerial and service-related decisions in Islamic hospital settings.

This research employs a qualitative conceptual approach based on a synthesis of recent empirical studies and a review of Sharia hospital regulatory frameworks in Indonesia. The analysis focuses on integrating Islamic business ethics across three dimensions: service ethics, organizational ethics, and transactional ethics.

The findings indicate that consistent implementation of values such as amanah (trustworthiness), justice, compassion, and service excellence guided by maqāṣid al-shari'ah enhances public trust, improves patient experience, and supports long-term hospital sustainability through reputation and service differentiation. However, practical constraints remain, including limited availability of halal medicines, resource demands for gender-sensitive services, and inconsistent SOP implementation.

The study concludes that Islamic business ethics serve as a strategic mechanism for ethical sustainability. Practically, the findings highlight the need for maqāṣid-based SOPs, Sharia compliance audits, strengthened halal supply chains, and continuous ethics training to institutionalize Sharia values in daily hospital operations.

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## INTRODUCTION

The hospital industry in the contemporary era has undergone a significant shift in orientation driven by increasing demands for effectiveness, efficiency, competition, and strengthened public accountability mechanisms. Hospitals are no longer perceived solely as social institutions responsible for delivering healthcare services, but also as hybrid organizations operating within managerial and market logics. These logics include cost management, service marketing, the development of flagship services, and the pursuit of financial performance sustainability. As a consequence, the ethical landscape of hospital management has become increasingly complex. Operational decisions that appear business-oriented, such as tariff setting, pharmaceutical supplier selection, service package design, and promotional strategies, may generate moral tensions when confronted with patient vulnerability and medical information asymmetry. Within this context, business ethics in the hospital sector should not be framed merely as administrative compliance with regulations, but rather as a normative foundation shaping organizational behavior, the quality of patient relationships, and hospitals' social legitimacy (Astiwara, 2025); (Sulistiadi et al., 2022).

Simultaneously, the development of Islamic-based and Sharia hospitals in Indonesia presents a distinctive dynamic. Indonesia has emerged as a pioneer in Sharia hospital standardization through the involvement of religious institutions and Islamic hospital associations, which have formulated Sharia compliance guidelines encompassing contracts, healthcare services, pharmaceuticals and food, fund management, and organizational governance. This development aligns with growing public demand for healthcare services perceived as consistent with religious principles and with the strengthening of the national halal ecosystem. Sharia regulatory and certification frameworks are widely understood as mechanisms to protect patient interests, including the fulfillment of spiritual needs, privacy protection, and assurance of halal product usage, while also safeguarding hospital management integrity from transactions prohibited under Islamic law (Hosen, 2024); (Mashuri et al., 2024).

Nevertheless, recent studies indicate that the implementation of Sharia and Islamic hospital standards remains challenged by practical constraints. These include the limited availability of halal-labeled medicines, infrastructure requirements for gender-sensitive services, and inconsistencies in the application of Sharia-based standard operating procedures during emergency situations. Such challenges have direct implications for business ethics practices because they involve decisions related to resource allocation, investment prioritization, and service process design, all of which affect access equity, transparency, and the quality of patient experience. Empirical research on the integration of purity standards and the avoidance of *ikhtilāf* demonstrates tangible benefits for patients and families, yet also highlights that resource limitations may cause ethical standards to be neglected under certain conditions, thereby signaling the need for more robust managerial guidance to ensure integrity in implementation (Ngatindriatun et al., 2024); (Alfarizi & Arifian, 2023).

Despite the growing body of literature on Sharia hospitals in Indonesia, existing studies predominantly focus on outcome variables such as patient satisfaction and loyalty or on specific aspects of Islamic work ethics among healthcare personnel. While these studies confirm that service dimensions influence satisfaction and loyalty, they rarely position business ethics as an integrated value system that guides strategic decision-making and organizational governance in Islamic hospitals. Moreover, research on Islamic work ethics and ethical leadership demonstrates positive effects on healthcare worker performance, yet the integration between work ethics, service ethics, and transactional business ethics, such as pharmaceutical procurement, cost transparency, and complaint management, remains fragmented. Consequently, ethical issues in Islamic hospitals are often addressed symbolically through Sharia labeling or certification, rather than through a coherent and holistic organizational system that consistently embeds ethical values across service, organizational, and transactional dimensions (Ngatindriatun et al., 2024); (Alfarizi & Arifian, 2023); (Nijwah et al., 2025); (Mahmood et al., 2023).

In response to these gaps, this study aims to conceptualize Islamic business ethics as a foundational value framework that is operationally linked to Islamic hospital service practices. Specifically, the research seeks to examine how Islamic business ethics function as a value architecture influencing pricing policies, cost transparency, supplier management, spiritual services, privacy protection, and conflict-of-interest management. By integrating these dimensions, the study endeavors to position Islamic business ethics as a comprehensive managerial system rather than a peripheral or symbolic element of hospital governance.

The significance of this study lies in its contribution to both theoretical and practical discourse on Islamic healthcare management. Theoretically, it advances the understanding of

Islamic business ethics by positioning it as a mechanism of ethical sustainability grounded in *maqāṣid al-sharī'ah*. Practically, the findings offer insights for hospital managers and policymakers seeking to strengthen public trust and organizational performance through consistent ethical practices. This article is structured as follows: the next section discusses the conceptual foundations of values and Islamic business ethics; the subsequent section examines the role of Islamic ethics in supporting hospital business sustainability; this is followed by a discussion integrating ethical, managerial, and operational perspectives; and finally, the article concludes with key findings and practical implications.

Unlike existing studies that predominantly examine Sharia hospital standards in relation to patient satisfaction, patient loyalty, or isolated aspects of Islamic work ethics, this study offers a novel perspective by positioning Islamic business ethics as an integrated and operational value system that guides strategic decision-making in Islamic hospitals. To the best of the authors' knowledge, no prior study has systematically conceptualized Islamic business ethics as an integrated governance architecture spanning service ethics, organizational ethics, and transactional ethics within Islamic hospital settings. This article advances the literature by reframing business ethics not merely as a symbolic attribute of Sharia compliance or an outcome-based construct, but as a comprehensive managerial framework grounded in *maqāṣid al-sharī'ah*. By synthesizing empirical findings, regulatory guidelines, and ethical theory, this study develops a holistic analytical model that explains how Islamic business ethics function as a mechanism of ethical sustainability, strengthening public trust, managerial accountability, and long-term hospital viability. This integrative approach fills an important gap in the existing literature and provides both theoretical enrichment and practical guidance for the governance and development of Islamic hospitals in contemporary healthcare systems.

## METHODS

This study employs a qualitative conceptual research design based on a systematic literature-based analysis. The chosen design is appropriate because the objective of the study is not to test causal relationships or measure variables empirically, but to develop an integrated conceptual framework that links Islamic business ethics with managerial and service practices in Islamic hospital settings. By synthesizing existing empirical findings, regulatory documents, and theoretical literature, this approach enables an in-depth examination of ethical principles, governance mechanisms, and operational practices within Islamic healthcare institutions.

As a conceptual and literature-based study, this research does not involve human participants or experimental subjects. Instead, the units of analysis consist of peer-reviewed academic articles, regulatory frameworks, and institutional guidelines related to Islamic hospitals, Sharia compliance, Islamic business ethics, and healthcare management. The literature sources were selected using purposive criteria to ensure relevance and rigor. These criteria included: (1) publications focusing on Islamic or Sharia hospitals, (2) studies discussing business ethics, Islamic work ethics, or ethical governance in healthcare settings, and (3) regulatory and certification documents relevant to Sharia hospital standards in Indonesia.

The reviewed literature primarily comprises articles published in accredited national and international journals, policy documents issued by recognized Islamic health authorities, and empirical studies addressing service quality, ethics, and governance in Islamic healthcare institutions. Since no primary data collection involving human subjects was conducted, formal

ethical clearance was not required. Nevertheless, ethical research principles were observed by ensuring accurate citation, responsible interpretation of findings, and avoidance of misrepresentation of original sources.

The primary materials used in this study consist of academic journal articles, regulatory guidelines, and official documents related to Sharia hospital governance and Islamic business ethics. No physical instruments or survey tools were employed. Data collection was conducted through a structured literature review process, involving identification, screening, and thematic categorization of relevant sources.

The analytical procedure followed several stages. First, relevant literature was identified and grouped based on thematic relevance to service ethics, organizational ethics, and transactional ethics in Islamic hospitals. Second, key ethical principles, such as amanah, justice, ihsan, and maqāṣid al-sharī'ah, were extracted and analyzed in relation to hospital managerial practices, including pricing policies, cost transparency, supplier management, spiritual services, and privacy protection. Third, the findings were synthesized to develop an integrated conceptual framework that positions Islamic business ethics as a mechanism of ethical sustainability in hospital operations.

The analysis relied on qualitative thematic analysis to identify recurring patterns, convergences, and gaps across the reviewed literature. No statistical analysis software was used, as the study does not involve numerical data. Methodological limitations include reliance on secondary sources and potential publication bias within the reviewed literature. However, these limitations are mitigated by the use of diverse sources and cross-referencing across empirical studies, theoretical discussions, and regulatory frameworks to enhance analytical robustness and validity.

## RESULTS AND DISCUSSION

### Concept of Values and Business Ethics

Values can be understood as fundamental beliefs and moral orientations that guide individuals and organizations in making choices, evaluating actions, and setting objectives. Within healthcare organizations, values function as a “normative compass” that shapes work culture, service priorities, professional standards, and the manner in which organizations treat patients as vulnerable parties. Values also operate as a source of legitimacy, particularly when organizations face dilemmatic situations that require trade-offs between cost efficiency and service quality. In Islamic-based hospitals, values acquire a transcendental dimension, as their legitimacy is derived not only from social consensus or professional standards, but also from religious orientation that frames healthcare services as a trust (amanah) and a moral responsibility (Mahmood et al., 2023); (Hosen, 2024).

In academic discourse, business ethics refers to a set of moral principles that guide behavior and decision-making in economic activities so that they align with justice, honesty, responsibility, and public welfare. In the hospital industry, business ethics extends beyond issues of administrative compliance to encompass questions of service fairness and transparency, as patients are not ordinary consumers; they exist in conditions of information asymmetry and dependence on healthcare institutions and professionals. Therefore, hospital business ethics cannot be confined to contractual compliance alone, but must also include a commitment to preventing exploitation,

providing truthful information, respecting patient dignity, and ensuring that managerial decisions do not harm vulnerable groups (Sulistiadi et al., 2022); (Hayati et al., 2025).

From an Islamic perspective, values and business ethics possess distinctive characteristics. A *tawhīd*-oriented worldview regards business and service activities as integral parts of worship and trust (*amanah*), such that every organizational decision is subject to moral principles that integrate both worldly and spiritual dimensions. Islamic business ethics also emphasizes justice (*‘adl*), trustworthiness (*amanah*), and excellence (*ihsan*), which not only require the fulfillment of minimum obligations but also encourage efforts to exceed formal standards in delivering benefits to others. In the hospital context, these values are translated into service commitments that prioritize patient safety, avoidance of prohibited transactions, the use of halal products whenever possible, and the proportional and non-coercive fulfillment of patients’ spiritual needs (Hosen, 2024); (Mashuri et al., 2024).

A key Islamic value framework frequently applied in the governance of Sharia hospitals is *maqāṣid al-sharī‘ah*, which encompasses the preservation of religion, life, intellect, lineage, and wealth. This framework is highly relevant to healthcare services because it positions the protection of life and human dignity as primary objectives, while simultaneously requiring fair and transparent financial management as an expression of wealth preservation. The *maqāṣid* emphasis on balancing clinical, spiritual, and socio-economic dimensions reinforces the argument that Islamic hospitals should embody holistic business ethics rather than merely adopting Sharia labels at a superficial level (Hosen, 2024); (Azis et al., 2025).

To ensure coherence between findings and interpretation, this Discussion section mirrors the key analytical dimensions identified in the study, namely service ethics, organizational ethics, and transactional ethics. Each subsection critically examines how the conceptual findings relate to existing literature, highlights points of convergence and divergence, and discusses their implications for Islamic hospital governance and business sustainability.

The findings indicate that service ethics grounded in Islamic values such as *amanah*, justice, and *raḥmah* play a central role in shaping patient-centered care in Islamic hospitals. Consistent with prior studies, transparency in information delivery, respectful treatment, and sensitivity to patient vulnerability contribute significantly to patient trust and satisfaction. This aligns with the broader healthcare ethics literature, which emphasizes fairness and transparency as fundamental to service legitimacy in contexts characterized by information asymmetry. However, this study extends existing research by demonstrating that service ethics in Islamic hospitals are not merely instrumental for satisfaction outcomes, but constitute a moral obligation rooted in religious values and *maqāṣid al-sharī‘ah*. An unexpected insight is that ethical service practices are often constrained not by normative resistance but by operational limitations, suggesting the need for managerial translation of ethical ideals into feasible service protocols.

Transactional ethics represent a critical yet underexplored area in Islamic hospital studies. The findings reveal that issues such as cost transparency, halal pharmaceutical governance, and contract management are central to ethical sustainability but remain operationally challenging. While existing literature acknowledges the importance of Sharia compliance, this study demonstrates that transactional ethics require continuous risk management rather than static compliance. The use of Sharia-based informed consent for non-halal medicines illustrates an adaptive ethical response, balancing patient safety and religious integrity. However, the persistence of supply chain limitations and fragmented regulatory frameworks highlights a structural constraint

that limits full ethical realization. Future studies may explore cross-sector collaboration and policy integration as pathways to strengthen transactional ethics in Islamic healthcare institutions.

Collectively, the findings suggest that Islamic business ethics function as a strategic mechanism for ethical sustainability rather than a symbolic or ceremonial attribute. By integrating service, organizational, and transactional ethics under the framework of *maqāṣid al-sharī'ah*, this study contributes a holistic perspective that extends beyond outcome-based evaluations of patient satisfaction and loyalty. Nevertheless, the conceptual and literature-based nature of this study limits empirical generalization. Future research could test the proposed framework through case studies, comparative analyses, or mixed-method approaches to validate its applicability across diverse institutional contexts.

In conclusion, this study addresses the initial research objective by demonstrating that Islamic business ethics provide a coherent value architecture capable of guiding managerial decisions, governance practices, and service delivery in Islamic hospitals. The study contributes to the broader academic discourse by reframing Islamic hospital ethics as an integrated system of ethical governance, offering both theoretical advancement and practical insights for sustaining trust, legitimacy, and long-term organizational performance.

### **Maintaining Islamic Ethics for Business Sustainability**

Hospital business sustainability fundamentally depends on public trust. In the healthcare sector, trust arises not only from clinical competence but also from perceptions of organizational integrity, including whether hospitals are honest in providing information, fair in financing services, and genuinely committed to protecting patients from harmful transactional practices. In Islamic hospitals, trust carries an additional dimension in the form of confidence that the institution is consistently committed to upholding Sharia values. Studies on certified Sharia hospitals indicate that dimensions of Sharia service standards and patient religiosity or trust contribute to patient attitudes, satisfaction, and loyalty, which in turn serve as economic sustainability capital through patient retention and positive word of mouth. (Ngatindriatun et al., 2024); (Wahyuningsih et al., 2023)

Maintaining Islamic ethics should not be understood as an idealistic agenda detached from business realities, but rather as a managerial mechanism that helps mitigate reputational and operational risks. In competitive environments, hospitals that neglect ethical principles risk losing public trust, triggering conflicts with patients, increasing complaints, and reducing patient loyalty. Conversely, hospitals that consistently practice ethical principles build integrity-based reputations and strengthen service differentiation. The literature on Sharia hospital services in Indonesia further confirms that patient satisfaction contributes to loyalty and positive word of mouth, making ethical conduct in both administrative and technical services a tangible economic factor. (Alfarizi & Arifian, 2023); (Ngatindriatun et al., 2024)

At the internal level, ethical sustainability is strongly influenced by human resource management. Empirical studies indicate that Islamic work ethics are positively correlated with healthcare workers' organizational commitment, and that ethical leadership affects performance through the mediation of Islamic Work Ethics. These findings are significant because hospital service quality depends heavily on frontline behavior; business ethics are shaped not only by written policies but also by how medical and administrative staff enact values of *amanah*, empathy, and professionalism at points of service. Therefore, maintaining Islamic ethics for business sustainability requires investment in training, strengthening organizational culture, and establishing

consistent leadership systems, rather than relying on merely ceremonial approaches. (Ramadhan et al., 2022); (Nijwah et al., 2025)

Maintaining Islamic ethics also requires alignment between Sharia compliance and modern service quality systems. Studies on the standardization of Islamic healthcare services indicate that the main challenges in implementing these standards include regulatory inconsistency, limited human resources, infrastructure gaps, and cultural variation in the application of values. The implications of these findings point to the need for a continuous quality management approach that incorporates Sharia compliance indicators into process audits and performance evaluations, so that ethics do not remain confined to certification documents but instead function as an organizational learning system. When hospitals integrate ethics into their quality management systems, ethical standards can be measured, monitored, and continuously improved through structured improvement mechanisms (Astiwara, 2025); (Hayati et al., 2025).

In practice, maintaining Islamic ethics is often tested by resource constraints, particularly with regard to the availability of halal medicines and the provision of gender-sensitive services. Studies on halal medicine selection processes in Sharia-certified hospitals show that hospitals conduct Sharia-based screening, yet face limitations due to the restricted availability of halal-labeled pharmaceuticals. In certain circumstances, the use of medicines containing non-halal elements is regulated through doctor–patient agreements based on Sharia-informed consent. From a business ethics perspective, this mechanism is crucial because it affirms the principles of transparency and respect for patient rights, while also demonstrating the need for hospitals to develop halal risk governance that is both realistic and firm. (Ningtyas et al., 2022); (Mashuri et al., 2024).

Another challenge concerns compliance with purity standards and the avoidance of *ikhṭilāṭ*, which require infrastructure investment and may consequently affect service costs. Research indicates that implementing these standards provides benefits for patients and their families; however, their application is highly dependent on resource availability and may, in certain situations, be overlooked. This condition serves as a reminder that Islamic business ethics cannot merely demand normative ideals, but must be accompanied by implementation strategies, including the development of detailed standard operating procedures, investment prioritization, and effective internal supervision. Accordingly, maintaining Islamic ethics should be understood as a process of institutionalizing values within organizational systems rather than as a mere declarative commitment. (Maksum et al., 2022); (Hayati et al., 2025).

The discussion of business ethics in Islamic hospital services requires a clear positioning of hospitals as critical service institutions that operate amid clinical risks, patient vulnerability, and complex service transactions. Within this framework, Islamic hospital business ethics can be understood as an integration of service ethics, organizational ethics, and transactional ethics. Service ethics govern how patients are treated throughout the care process; organizational ethics regulate work culture and leadership; and transactional ethics address relationships with suppliers, financing mechanisms, tariff fairness, and contract governance. Systematic literature on Sharia hospitals in Indonesia emphasizes that Sharia compliance is manifested through certification, halal pharmaceuticals, halal nutrition, gender-sensitive services, and spiritual support; however, the level of compliance varies and continues to face supply chain constraints and inconsistencies in standard operating procedure implementation. (Hayati et al., 2025); (Aulia et al., 2025).

Within the dimension of service ethics, the principles of *amanah* and *rahmah* require Islamic hospitals to develop patient-centered, non-discriminatory, and transparent services. Transparency

constitutes a foundational element of business ethics because patients operate under conditions of information asymmetry; hospitals therefore have a moral obligation to clearly explain procedures, risks, therapeutic alternatives, and cost details in an understandable manner. Empirical evidence indicates that both administrative and technical service behaviors, including those of physicians and nurses, significantly influence patient satisfaction, which in turn becomes a determinant of loyalty and positive word of mouth. This suggests that ethical behavior is not merely a moral ideal, but a decisive factor in hospital business sustainability (Ngatindriatun et al., 2024); (Alfarizi & Arifian, 2023).

Service ethics in Islamic hospitals also require the provision of spiritual support as part of holistic care. The integration of religiosity into the patient experience influences how patients interpret healthcare services and encourages positive recommendations when the experience is perceived as meaningful. However, spiritual care must be managed ethically by being sensitive, respecting patient autonomy, and avoiding interference with clinical processes. A scoping review on the integration of Islamic values in clinical practice emphasizes that such integration remains sporadic and requires a holistic framework that positions spiritual care as an integral component of clinical decision-making, therapeutic communication, and the character development of healthcare professionals (Mahmood et al., 2023); (Fatkhunnajah et al., 2025).

Within the dimension of transactional ethics, Islamic hospitals are required to manage halal-related and financial aspects in a transparent and accountable manner. Sharia compliance regulations emphasize the importance of avoiding *riba*, *gharar*, and *risywah*, as well as regulating contractual arrangements in hospital services. From a business ethics perspective, this implies that hospitals must ensure that the design of their products and services, as well as their financing mechanisms, do not create injustice or exploitation, such as unclear charges, service packages that manipulate patient needs, or conflicts of interest in referral practices. Legal and implementation studies on Sharia compliance in Islamic hospitals further indicate that the existing regulatory framework remains fragmented and not yet fully adequate, making the strengthening of internal governance mechanisms such as audits, Sharia committees, and standard operating procedures crucial for maintaining consistent ethical practices (Hosen, 2024); (Mashuri et al., 2024).

The issue of halal medicines provides a concrete example of how Islamic business ethics are tested in practice. Studies on halal medicine selection processes reveal limitations in halal labeling, prompting hospitals to conduct screening procedures, rely on halal declarations from manufacturers, and apply Sharia-based informed consent when the use of non-halal medicines is unavoidable. From a business ethics perspective, these measures reflect the principles of *amanah* and transparency, as hospitals do not conceal critical information from patients. However, the same studies also highlight the need for systemic improvements, including strengthening halal supply chains, enhancing coordination with the pharmaceutical industry and regulators, and improving halal literacy among healthcare professionals, so that clinical decisions continue to prioritize patient safety while maintaining Sharia integrity (Ningtyas et al., 2022); (Hayati et al., 2025).

The dimensions of gender-sensitive services and the avoidance of *ikhtilāf* also reveal ethical dilemmas in hospital facility management. Implementing these standards requires financial investment and the availability of specific human resources, such as female healthcare professionals for female patients or the reconfiguration of care spaces. Studies on the implementation of purity and *ikhtilāf* standards indicate that patients perceive tangible benefits,

yet implementation is heavily influenced by resource availability and may be neglected under certain conditions. This implies that Islamic hospital business ethics cannot remain merely a normative demand but must be supported by investment planning, human resource scheduling management, and clearly defined emergency standard operating procedures. Without systemic support, ethical standards risk becoming symbolic and inconsistently applied (Maksum et al., 2022); (Hayati et al., 2025)

Within the dimension of organizational ethics, the internalization of Islamic work ethics and ethical leadership determines the consistency of service and transactional practices. Research on Islamic ethics among Muslim nurses in Indonesia demonstrates a positive relationship between Islamic ethics and organizational commitment. Other studies conducted in Islamic hospitals indicate that Islamic Work Ethics mediate the relationship between ethical leadership and job performance, affirming that leadership is not merely about managing outputs but also about shaping a moral climate that influences healthcare workers' behavior. Accordingly, Islamic hospital business ethics should be designed as a cultural ecosystem encompassing integrity-based recruitment, value-oriented training, ethical behavior evaluation, and leadership role modeling (Ramadhan et al., 2022); (Nijwah et al., 2025).

Theoretically, the maqāṣid al-sharī'ah framework provides a strong foundation for integrating clinical, business, and spiritual dimensions. The protection of life (ḥifẓ al-naḥs) requires prioritizing patient safety, clinical quality, and emergency responsiveness; the protection of wealth (ḥifẓ al-māl) demands financing transparency, fair pricing policies, and social assistance mechanisms; while the protection of religion (ḥifẓ al-dīn) necessitates adequate worship facilities and spiritual support. Empirical studies on the implementation of maqāṣid in Islamic hospitals demonstrate that such implementation is not merely symbolic and can positively affect service quality and patient well-being, for example through worship facilities, halal nutrition, spiritual counseling, and transparent financing mechanisms. From a business ethics perspective, maqāṣid functions as an evaluative framework for hospital strategic decisions, assessing whether specific policies enhance public benefit (maṣlaḥah) or instead generate injustice (Azis et al., 2025); (Hosen, 2024).

At the level of performance management, several studies advocate for integrating maṣlaḥah and spiritual orientation into the key performance processes of Islamic hospitals. Maṣlaḥah-based performance models position worship orientation and internal processes as priorities, accompanied by dimensions of talent, learning, customers, and wealth. This framework enables Islamic hospitals to operationally align business agendas with moral objectives: financial sustainability is not treated as an end in itself, but as an instrument for safeguarding services, developing human resources, and expanding public benefit. Within the discourse of business ethics, this perspective is crucial because it situates profit within a higher-purpose framework, thereby reducing the risk of excessive commercialization (Saputro & Firdaus, 2025); (Hayati et al., 2025).

The discussion must also recognize that Islamic hospitals operate within pluralistic societies. Accordingly, Islamic business ethics should be practiced as a universal ethical system that upholds human dignity and non-discriminatory service. Sharia compliance oriented toward maṣlaḥah should strengthen service quality for all patients rather than create exclusivity. Regulatory studies on Sharia compliance emphasize patient benefits in terms of fulfilling spiritual needs, protecting privacy, enhancing service quality, and promoting well-being through halal assurance and a

conducive environment; these benefits are fundamentally compatible with modern patient-centered care principles and respect for patient rights (Hosen, 2024); (Hayati et al., 2025).

Overall, business ethics in Islamic hospital services should be understood as a process of institutionalizing values rather than merely fulfilling symbolic requirements or certification standards. Islamic business ethics manifested through transparency, justice, amanah, and ihsan are associated with patient trust and satisfaction, human resource performance, and public legitimacy. Consequently, business ethics constitute a strategic factor for the sustainability of Islamic hospitals by building reputational capital, reducing complaint-related risks, and strengthening service differentiation through the quality and meaningfulness of care as perceived by patients.

## CONCLUSION

This study concludes that Islamic business ethics constitute a strategic foundation for the sustainability of Islamic hospitals, extending beyond administrative compliance toward an integrated value system that guides service delivery, organizational governance, and transactional practices. The findings address the initial research objective by demonstrating that ethical consistency grounded in maqāṣid al-sharī'ah enables Islamic hospitals to reconcile humanitarian mandates with business sustainability requirements. Service ethics, organizational ethics, and transactional ethics collectively shape patient trust, satisfaction, human resource performance, and institutional legitimacy, thereby reinforcing long-term business stability.

Theoretically, this study contributes to the literature by reframing Islamic business ethics as an operational governance framework rather than a symbolic or outcome-based construct. It fills a gap in prior research that has largely emphasized patient satisfaction, loyalty, or isolated work ethics, by integrating ethical values into strategic and managerial decision-making processes. Practically, the findings underscore the importance of maqāṣid-based standard operating procedures, internal Sharia compliance audits, ethical leadership development, and halal supply chain strengthening as mechanisms to institutionalize ethics within daily hospital operations.

Several limitations should be acknowledged. This study relies primarily on conceptual analysis and literature synthesis, which may limit empirical generalizability across diverse hospital contexts. Future research is therefore encouraged to empirically test the proposed ethical framework through case studies, comparative analyses, or mixed-method approaches, as well as to explore measurable indicators of ethical performance in Islamic healthcare institutions.

Overall, this research highlights the broader significance of Islamic business ethics as a means of enhancing trust-based healthcare delivery, promoting non-discriminatory and patient-centered services, and strengthening the moral legitimacy of healthcare organizations in pluralistic societies. By positioning ethics as a living system embedded in organizational practice, this study offers a meaningful contribution to both business ethics scholarship and the evolving discourse on sustainable healthcare governance.

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