



MANAGEMENT STUDY OF PATIENT BILLING CALCULATION SYSTEM AT PKU MUHAMMADIYAH MAMAJANG HOSPITAL MAKASSAR

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ABSTRACT

Background: A Sharia hospital is a healthcare institution that applies Islamic principles in its management and services.

Objective: This study aims to analyze the implementation of Sharia principles in healthcare services at PKU Muhammadiyah Mamajang Hospital.

Methods: Using a qualitative approach, this research was conducted through in-depth interviews and observations of Sharia service practices.

Result: The findings indicate that the employment contract for healthcare workers follows the wakalah contract, while the contract with patients is carried out through the informed consent mechanism. The hospital has implemented a clinical pathway and Clinical Practice Guidelines (PPK), yet challenges remain in applying Sharia principles, such as inconsistencies in patient examinations based on gender and limitations in supporting facilities, such as Sharia-compliant breastfeeding attire. Sharia supervision is still conducted internally without a dedicated Sharia Supervisory Board (DPS).

Conclusion: Therefore, strengthening internal policies, enhancing healthcare worker training, and optimizing Sharia-based facilities are necessary to improve the quality and consistency of services in accordance with Sharia principles.

INTRODUCTION

A Sharia hospital is a healthcare institution that applies Islamic principles in its management and services. This standard aims to ensure that all provided services not only meet medical aspects but also comply with Islamic guidelines, including service ethics,

management systems, and contractual agreements between the hospital, medical personnel, and patients. Additionally, the implementation of the hijab for breastfeeding mothers is part of the effort to maintain patient dignity and modesty during treatment (Sholiha & Muamalah, 2018). Therefore, Sharia

hospitals must consider this aspect when providing facilities that support patient comfort.

Regulations regarding Sharia-based hospitals have been established under the Fatwa of the National Sharia Council of the Indonesian Ulema Council (DSN-MUI) No. 107/DSN-MUI/X/2016, which stipulates that every Sharia hospital must implement a service system in accordance with Islamic law, including employment contracts and patient services (Ruliyandari, 2020). Islam sets ethical standards that uphold human life and dignity, rooted in the principles of *maqashid syariah*, which include the protection of religion, life, intellect, lineage, and wealth (*hifdzuddin*, *hifdzunnafs*, *hifdzul aql*, *hifdzunnasl*, and *hifdzul maal*).

The application of Sharia principles in healthcare services requires the fulfillment of aspects such as maintaining patient modesty, ensuring that medical personnel align with the patient's gender, and implementing clear and Sharia-compliant contracts (Hadytiaz et al., 2022). Therefore, healthcare workers, as the frontline of medical services, need a strong understanding of Sharia standards to provide services that are not only professional but also aligned with Islamic values.

PKU Muhammadiyah Mamajang Hospital is one of the Islamic hospitals in South Sulawesi that strives to implement Sharia-based services. The hospital has introduced various policies, such as employment contracts based on the *wakalah*

principle and the implementation of Sharia-compliant informed consent. However, in practice, challenges remain in maintaining the consistency of Sharia standards, particularly in ensuring medical staff compliance with Islamic regulations and fulfilling patient rights according to Sharia principles.

Based on this background, this study aims to analyze the behavior of healthcare workers in implementing Sharia principles at PKU Muhammadiyah Mamajang Hospital. This study will evaluate the extent to which hospital policies have been implemented following Sharia standards, identify challenges in the application of Islamic-based services, and provide recommendations to improve the quality of Sharia-based hospital services in Indonesia.

METHODS

This study employs a qualitative method with a descriptive approach aimed at understanding the behavior of healthcare workers in implementing Sharia principles at PKU Muhammadiyah Mamajang Hospital. The study was conducted at PKU Muhammadiyah Mamajang Hospital, Makassar, South Sulawesi, with data collection taking place from January to February 2025. Participants in this study were selected using a purposive sampling technique, which involves choosing informants based on specific criteria relevant to the study objectives. The primary informants consisted of healthcare professionals (doctors, nurses, and other medical staff) involved in Sharia-

based services, hospital management responsible for Sharia service policies, as well as patients or their families who received treatment at the hospital.

Data collection was carried out through in-depth interviews, observations, and documentation. In-depth interviews were conducted with healthcare personnel, hospital management, and patients to gain insights into the implementation of Sharia-based services at PKU Muhammadiyah Mamajang Hospital. Observations were made on healthcare service practices in the hospital, including examination procedures, interactions between healthcare workers and patients, and the application of Sharia principles in medical services. Documentation analysis included hospital policy records, regulations related to Sharia hospitals, and the established service standards.

The collected data were analyzed using a qualitative descriptive approach with a thematic analysis process consisting of several stages: data reduction (selecting and simplifying data according to research focus), data presentation (organizing data into a systematic narrative description), and drawing conclusions (formulating key findings on the

implementation of Sharia principles in healthcare services at the hospital).

RESULTS

The findings of this study present the information obtained during the research process, structured based on the research variables and objectives. The collected data include key findings related to contracts (akad) in healthcare services, the fulfillment of the rights and obligations of healthcare workers and patients, the implementation of Clinical Practice Guidelines (PPK) and clinical pathways, and the application of Sharia principles in healthcare services at PKU Muhammadiyah Mamajang Hospital. Additionally, this study identifies various challenges in the implementation of Sharia-based services, which serve as input for improving the quality of hospital services. These findings are expected to provide a clear picture of the effectiveness of Sharia principles in hospital management and serve as a basis for designing strategies to enhance the quality of Islamic-based healthcare services.

Table 1. Interview Results with Healthcare Workers and Hospital Management

No.	Question	Answer
1.	What type of contracts (akad) are implemented in the hospital?	The contracts (akad) implemented at PKU Muhammadiyah Mamajang Hospital cover both human resources and patient agreements. For human resources, a wakalah contract is used, in which employees receive a fixed monthly salary, applicable to both permanent and contract staff. The contract with patients is conducted through informed consent before any medical procedure, ensuring a written agreement. The type of contract used grants medical personnel the authority to carry out their duties according to their competencies. All contracts are executed transparently, including

		salary-related information, with no elements of uncertainty (gharar), as they are regulated under specific contractual clauses.
2.	Has the hospital fulfilled the rights and obligations of employees and patients?	The rights of employees are fulfilled, including regular salaries, training, and annual leave. The rights of patients are also met, such as receiving fair treatment, clear information, and services in accordance with hospital regulations.
3.	Does the hospital provide services in accordance with Clinical Practice Guidelines (PPK) and the clinical pathway?	Medical services are carried out in accordance with Standard Operating Procedures (SOPs), Clinical Practice Guidelines (PPK), and the applicable clinical pathway to maintain service quality and mitigate legal risks.
4.	Does the hospital uphold trustworthiness (amanah), politeness, and friendliness?	The 5S principle (salam, sapa, senyum, sopan, santun – greeting, addressing, smiling, politeness, and courtesy) is implemented. Hospital staff welcome patients with a smile and provide friendly service.
5.	Does the hospital maintain patient modesty (aurat), prevent gender mixing (ikhtilath), and avoid seclusion (khalwat)?	Patient privacy is maintained through the use of curtains or partitions in examination rooms. Male and female wards are separated, except in the maternity ward.
6.	Does the hospital conduct patient examinations according to gender?	This is implemented through colored wristband identification (pink for women, blue for men). However, there are certain cases where the practice is not fully adhered to.
7.	Does the hospital have a Sharia Supervisory Board (Dewan Pengawas Syariah)?	The hospital does not have a Sharia Supervisory Board (DPS), but supervision is carried out by the Daily Executive Board (BPH).
8.	Does the hospital refer to MUI fatwas in medical services?	All medical procedures adhere to MUI fatwas, including the use of informed consent to obtain patient approval before any medical intervention.

Source: Primary Data 2020

The study results show that PKU Muhammadiyah Mamajang Hospital has implemented Sharia principles in healthcare services, with contracts (akad) that adhere to guidelines and good transparency. The rights and obligations of both employees and patients

have been fulfilled, although improvements are still needed in gender segregation during medical examinations. Sharia supervision is also maintained through internal monitoring mechanisms.

DISCUSSION

The implementation of Sharia principles in healthcare services at PKU Muhammadiyah Mamajang Hospital has been carried out in various aspects, including employment contracts, the fulfillment of healthcare workers' and patients' rights and obligations, and the application of Sharia-based

procedures. The contract between the hospital and healthcare workers follows the wakalah contract, in which healthcare professionals are granted the authority to carry out their duties in exchange for a monthly salary (Rahman, Sulaiman, & Hamid, 2022). The contract with patients is established through the informed consent mechanism, ensuring that every

medical procedure is conducted with the patient's or their family's approval (Ramadhan & Sari, 2022). Transparency in contracts is a priority in this hospital, where employment agreements and patient rights are clearly outlined, ensuring that no uncertainty (gharar) exists that contradicts Sharia principles (Sulistiadi et al., 2020).

In terms of fulfilling rights and obligations, PKU Muhammadiyah Mamajang Hospital has made efforts to ensure the rights of both healthcare workers and patients. Healthcare workers' rights include regular salary payments, opportunities for professional development training, and annual leave for permanent employees (Sulistyowati et al., 2019). Patients also receive their entitled rights, including fair healthcare services, clear information about medical procedures, and an environment that aligns with Sharia principles (Yusuf, 2018). However, several challenges remain, one of which is the lack of Sharia-compliant breastfeeding attire for nursing mothers, indicating the need for further improvements in fulfilling patient rights (Rizkina et al., 2024).

The implementation of Clinical Practice Guidelines (PPK) and clinical pathways at PKU Muhammadiyah Mamajang Hospital has been conducted in accordance with established standards. Each medical procedure follows clear, measurable, and standardized operational procedures to maintain service quality and minimize errors in patient care (Rozany et al., 2017). Previous studies have

highlighted the importance of clinical pathways in ensuring the quality of medical services and enhancing efficiency and effectiveness in Sharia hospitals (Nurliawati & Idawati, 2019). However, interviews with patients have revealed inconsistencies in the application of Sharia-based procedures, particularly in gender-specific medical examinations. Although the hospital has implemented colored wristbands to differentiate between male and female patients, certain cases still arise where healthcare professionals assigned do not match the patient's gender (Sumadi et al., 2021).

Beyond clinical standards, the ethical aspects of healthcare services are also a major focus in Sharia hospitals. The culture of trustworthiness (amanah), politeness, and friendliness is implemented at PKU Muhammadiyah Mamajang Hospital through the 5S principle (salam, sapa, senyum, sopan, santun – greeting, addressing, smiling, politeness, and courtesy). A friendly attitude and professionalism among healthcare workers play a crucial role in enhancing patient satisfaction and building trust between patients and the hospital (Widodo et al., 2020). Research indicates that the integration of Islamic values into healthcare services contributes significantly to increasing patient satisfaction and public trust in Sharia hospitals. A recent comprehensive analysis of Islamic health service standardization highlights that embedding Islamic spiritual and ethical values—such as halal compliance, gender

segregation, and spiritual support—creates a holistic care environment that aligns with patients' religious beliefs, thereby increasing their comfort and confidence in medical procedures (Naserirad et al., 2023; Wahyuningsih et al., 2023).

One of the key factors in improving patient satisfaction in Sharia hospitals is the provision of a comfortable and clean environment that adheres to Sharia principles. Patients tend to feel safer and more at ease when receiving treatment in an environment that emphasizes cleanliness, orderliness, and spiritual well-being in accordance with Islamic values (Ruliyandari, 2020). Additionally, hospitals implementing Sharia-based services must commit to providing resources that support Islamic healthcare services, including facilities, competent medical staff, and a Sharia-compliant management system to meet patients' needs optimally (Rahayu, Sulistiadi, & Mulyanti, 2023). This indicates that the application of Sharia principles extends beyond procedural aspects in medical services and also encompasses patient comfort and satisfaction as a whole.

Maintaining patient modesty (aurat) is also part of the hospital's commitment to adhering to Sharia principles. Curtains and partitions are used to ensure patient privacy during examinations, while treatment rooms are separated by gender to prevent improper gender mixing (ikhtilath) (Sa'adah, 2022). Moreover, gender-based patient identification using colored wristbands facilitates healthcare

professionals in providing appropriate care, although cases still exist where medical personnel are not always assigned according to the patient's gender (Yasmeenela, 2020).

Sharia supervision at PKU Muhammadiyah Mamajang Hospital is conducted by the Daily Executive Board (BPH), which is responsible for ensuring that all hospital policies align with Sharia principles (Abdullah & Hassan, 2021; Saeed & Hassan, 2022). Although the hospital does not yet have a formal Sharia Supervisory Board (DPS), the existing internal monitoring still aims to maintain adherence to Sharia standards in all service aspects (Hayati & Sulistiadi, 2018). Additionally, the hospital refers to fatwas issued by the Indonesian Ulema Council (MUI) regarding Islamic-based medical practices, such as the use of informed consent before medical procedures and the involvement of family members in medical decision-making (Syaifullah, 2024).

The principle of Maqashid Shariah is also applied in the hospital's management. Maqashid Shariah, which includes the protection of life, religion, intellect, lineage, and wealth, is incorporated into various hospital policies, including resource distribution and financial transparency (Anggraeni, 2020). Additionally, the implementation of Sharia principles extends to the use of halal medical products and the separation of medical equipment that comes into contact with impure substances (najis) in accordance with halal standards (Setiawan et

al., 2023). With a transparent and community-oriented system, Sharia hospitals can serve as an alternative healthcare service that not only focuses on medical aspects but also fulfills the spiritual needs of Muslim patients.

From these discussion findings, it can be concluded that PKU Muhammadiyah Mamajang Hospital has made efforts to implement Sharia-based service standards effectively. The contract system (akad) follows principles of transparency and fairness, while the rights and obligations of healthcare workers and patients have been properly fulfilled. Additionally, service standards comply with Clinical Practice Guidelines (PPK) and clinical pathways. However, several challenges remain, including inconsistencies in gender-based patient examinations, the availability of Sharia-compliant breastfeeding attire, and the need for stronger Sharia supervision within the hospital. Addressing these aspects will further enhance the implementation of Sharia-based healthcare services in the hospital.

Recent studies emphasize that the sustainability and quality of Sharia-compliant hospital services are closely tied to the integration of standardized operational protocols and continuous professional development for healthcare staff (Alam et al., 2023; Basri et al., 2022). For instance, the implementation of the Ibadah-Friendly Hospital (IFH) model and MS 1900:2014 certification in Malaysia and Indonesia has been shown to enhance patient trust and

satisfaction, particularly when supported by regular staff training and effective communication of Islamic values (Ismail et al., 2021; Rahman et al., 2022). Nevertheless, operational challenges persist, such as the significant costs of infrastructure upgrades, the procurement of halal-certified pharmaceuticals, and inconsistencies in gender-based services due to staffing limitations (Alam et al., 2023; Khalid et al., 2024). Addressing these issues requires robust internal policies, external collaboration with Islamic health authorities, and ongoing investment in human resource development (Basri et al., 2022; Ismail et al., 2021).

Moreover, patient-centered outcomes in Sharia hospitals are influenced by both tangible and intangible service dimensions, including the provision of prayer spaces, halal food, privacy, and spiritual support (Khalid et al., 2024; Sari et al., 2023). Recent research demonstrates that hospitals consistently offering religiously appropriate facilities and services report higher patient loyalty and positive word-of-mouth, especially in Muslim-majority populations (Sari et al., 2023; Zainuddin et al., 2022). However, ongoing evaluation and adaptation of Sharia standards are necessary to accommodate technological advances and evolving patient expectations (Zainuddin et al., 2022; Wahab et al., 2025). The use of Islamic finance mechanisms, such as zakat and waqf, has been recommended to help fund Sharia-compliant hospital operations and ensure equitable access to care (Wahab et

al., 2025; Yusoff et al., 2023). Ultimately, collaborative governance involving hospital management, government regulators, and Sharia supervisory boards is essential for the continuous improvement and credibility of Sharia-based healthcare services (Yusoff et al., 2023).

Addressing Inconsistencies in Gender Segregation and Facility Provision in Sharia Hospitals

The implementation of Sharia principles in hospitals often faces practical dilemmas, particularly concerning gender segregation in medical services and the provision of appropriate facilities. RS PKU Muhammadiyah Mamajang has attempted to implement colored wristband identification to differentiate between male and female patients, but findings indicate cases where this practice is not fully adhered to. Similar situations have been observed in some other Sharia hospitals, where male medical personnel still handle deliveries, indicating a gap between the symbolism and the actual Sharia service system (Hadytiaz et al., 2022). This phenomenon can be explained as a result of the tension between Sharia idealism and the operational realities of hospitals. Limitations in human resources, such as an insufficient number of female specialist doctors for all cases or in emergency situations, may compel hospitals to prioritize the preservation of life (*hifdzunnafs*) over gender preference, in line with the principle of *dharurat* (necessity overrides prohibition) in Islamic medical

ethics (IMANA, 2024). This indicates that Sharia implementation is a complex process, requiring more nuanced policies to balance ideal principles with practical challenges, as well as clear communication to patients about how these principles are applied in specific situations.

Furthermore, the study also highlights the lack of Sharia-compliant breastfeeding attire as a challenge in fulfilling patient rights. This limitation, along with general challenges in halal healthcare such as insufficient ablution facilities and adequate halal food options, can hinder patients' ability to fully adhere to their religious observances (Ahmed et al., 2024; Zahra & Syafril, 2024). However, the availability of Sharia-compliant facilities, including gender-specific wards, certified halal food, and an environment conducive to worship, significantly enhances patient dignity, comfort, and trust (Setiawan et al., 2023). Sharia Minimum Service Standards (SPM-Syariah) even explicitly include the use of hijab for patients and breastfeeding mothers, as well as scheduling elective surgeries to avoid conflicts with prayer times (Ruliyandari, 2020). Hospitals that comprehensively apply Sharia principles, such as RS YARSI, provide comfortable prayer facilities and Sharia-compliant breastfeeding guidance, which contribute to a better patient experience (RS YARSI, n.d.). The absence of specific Sharia facilities, though seemingly minor from a conventional medical perspective, directly affects patients' ability to perform religious

duties and maintain modesty, which are integral to their identity and comfort as Muslims. This creates a dissonance between patients' expectations of a "Sharia" hospital and their actual experience, potentially reducing satisfaction and trust (Syaifullah, 2024). Failure to meet these aspects can damage the hospital's image as a comprehensive Sharia institution and hinder its competitiveness in the growing Sharia healthcare market.

Strengthening Sharia Governance, Ethical Conduct, and Professional Development in Healthcare Services

The absence of a formal Sharia Supervisory Board (DPS) at RS PKU Muhammadiyah Mamajang, with supervision still conducted by the Daily Executive Board (BPH), raises questions regarding the independence and objectivity of Sharia oversight. The DPS is an independent body with a crucial role in overseeing the implementation of National Sharia Council (DSN) decisions and ensuring Sharia compliance in Islamic economic institutions (Zuhdi, 2020; Sharia Knowledge Centre, 2024). The existence of a DPS is vital for sustainability and public trust, as they are responsible for mitigating non-compliance risks, providing recommendations for product and service development, and resolving Sharia-based disputes (Sharia Knowledge Centre, 2024). While the BPH may have good intentions, they are part of operational management, which can lead to conflicts of interest or bias. A DPS, as an accredited and

knowledgeable external entity, provides an additional layer of accountability vital to ensuring that all hospital operations truly align with DSN-MUI fatwas and Sharia principles, thereby strengthening public trust. Establishing a DPS is not merely a formality but a strategic investment in robust and ethical governance, helping the hospital navigate the complexities of Sharia implementation and reduce the risk of non-compliance.

The development of healthcare professionals' competence and ethical conduct through internal and external training programs is also crucial for increasing patient satisfaction and loyalty (Sumadi et al., 2021; Widodo et al., 2020). Islamic medical ethics, rooted in the Qur'an and Sunnah, upholds the sanctity of life, the basic right to health, and the obligation to seek treatment, with principles such as patient autonomy, beneficence, non-maleficence, and justice (IMANA, 2024). Training for healthcare professionals should cover religious perspectives, gender considerations, dietary restrictions, modesty, and ritual practices to ensure cultural competence (CHW Academy Education, n.d.). The inconsistencies in practice and lack of facilities found at RS PKU Muhammadiyah Mamajang can largely be attributed to a lack of deep and consistent understanding among healthcare personnel on how to apply Sharia principles in daily clinical situations. Comprehensive training not only enhances technical knowledge but also instills ethical values such as *amanah* (integrity) and *rahmah*

(compassion) (Sa'adah, 2022). When staff understand and internalize these principles, they can provide services that are not only medically professional but also culturally and spiritually sensitive, directly improving patient experience and satisfaction. Continuous and structured training is key to transforming a hospital from merely "having Islamic symbols" to "operating a complete Sharia system," creating an organizational culture that proactively supports Sharia compliance and ensures holistic care.

The integration of *maqashid syariah* principles in hospital management is a pillar of governance and holistic service. Core Sharia values such as *amanah* and *justice* have strong similarities with global good governance principles, including transparency in decision-making, stakeholder participation, and public interest orientation (Sa'adah, 2022; Anggraeni, 2020). The application of *maqashid syariah* means that every policy and decision must be directed towards the protection and enhancement of patient and staff well-being within an Islamic framework (Anggraeni, 2020). For example, *hifdzunnafs* prioritizes patient safety, while *hifdzunnasl* supports Sharia-compliant maternity and breastfeeding services (RS YARSI, n.d.). *Hifdzul maal* encourages transparent and interest-free financial management (Anggraeni, 2020). This implies that a Sharia hospital is not solely profit-oriented but also focused on social and ethical benefits. Explicitly integrating *maqashid syariah* into the governance and

operational framework will provide a strong philosophical foundation for the hospital, aiding in complex decision-making and positioning it as a model for comprehensive and responsible healthcare.

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Furthermore, the study also highlights the lack of Sharia-compliant breastfeeding attire as one of the challenges in fulfilling patient rights. This limitation, along with general challenges in halal healthcare such as insufficient ablution facilities and adequate halal food options, can hinder patients' ability to fully adhere to their religious observances (Ahmed et al., 2024; Zahra & Syafril, 2024). However, the availability of Sharia-compliant facilities, including gender-specific wards, certified halal food, and an environment conducive to worship, significantly enhances patient dignity, comfort, and trust (Setiawan et al., 2023; Wahyudi et al., 2024). Sharia Minimum Service Standards (SPM-Syariah) even explicitly include the use of hijab for patients and breastfeeding mothers, as well as scheduling elective surgeries to avoid conflicts with prayer times (Ruliyandari, 2020). Hospitals that comprehensively apply Sharia principles provide comfortable prayer facilities and Sharia-compliant breastfeeding guidance, which contribute to a better patient experience (Wahyudi et al., 2024). The absence of specific Sharia facilities, although seemingly minor from a conventional medical perspective, directly affects patients' ability to perform religious duties and maintain modesty, which are integral to their identity and comfort as

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operational framework will provide a strong philosophical foundation for the hospital, aiding in complex decision-making and positioning it as a model for comprehensive and responsible healthcare.

CONCLUSION

This study demonstrates that the implementation of Sharia principles in healthcare services at PKU Muhammadiyah Mamajang Hospital has been carried out in various aspects, including the contract system (akad), the fulfillment of healthcare workers' and patients' rights and obligations, and the implementation of Clinical Practice Guidelines (clinical pathway). The contracts applied adhere to the principles of transparency and fairness, with a wakalah contract for medical personnel and informed consent for patients. The hospital has also made efforts to ensure the rights of employees and patients in accordance with Sharia-based service standards.

However, this study identified several challenges in its implementation, such as the suboptimal segregation of genders during medical examinations and the lack of facilities that meet patient needs, such as Sharia-compliant breastfeeding attire. Although supervision has been conducted through internal mechanisms, improvements in Sharia oversight are still necessary to enhance compliance with Islamic service standards. These findings highlight that the application of Sharia principles in healthcare services requires stronger regulations, training for healthcare professionals, and the enhancement

of facilities and infrastructure that support Islamic-based services. By improving service systems and Sharia supervision, Sharia-based hospitals can offer more optimal healthcare services aligned with Maqashid Shariah principles, which not only focus on medical aspects but also uphold Islamic values throughout all service lines.

SUGGESTION

PKU Muhammadiyah Mamajang Hospital is expected to enhance the implementation of Sharia principles across all aspects of healthcare services, particularly in monitoring gender segregation during medical examinations and improving facilities that align with Islamic values. The hospital should also provide more intensive training for healthcare professionals to ensure they have a better understanding of Sharia-based service standards, especially in the aspects of medical ethics and compliance with Sharia hospital regulations.

Additionally, strengthening the hospital's supervision system and accountability mechanisms is necessary to optimize the application of transparency and fairness principles. Sharia-based financial management can serve as a solution to ensure that hospital funds are managed efficiently and in accordance with Islamic principles. The hospital can also establish closer collaboration with the Sharia Supervisory Board (DPS) to ensure that all policies and service practices comply with DSN-MUI fatwas.

Further research is needed to evaluate the effectiveness of Sharia-based hospital implementation through a broader approach, such as by using quantitative methods or a combination of methods to obtain more comprehensive results. In-depth studies on challenges and obstacles in the implementation of Sharia-based services can also provide more applicable recommendations for improving the quality of Sharia hospital services in Indonesia.

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