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## **Sharia Compliance with DSN-MUI Fatwa No.107/DSN-MUI/X/2016 (Case Study of RSUD Kandangan and Sultan Agung Islamic Hospital Banjarbaru)**

**Novia Indriani**

Universitas Islam Kalimantan Muhammad Arsyad Al-Banjari  
*Email: noviaindriani234@gmail.com*

**Parman Komarudin**

Universitas Islam Kalimantan Muhammad Arsyad Al-Banjari  
*Email: parmankomarudinfsi79@gmail.com*

**Umi Hani**

Universitas Islam Kalimantan Muhammad Arsyad Al-Banjari  
*Email: umihaniuniska@gmail.com*

**Muhammad Hendri Yanova**

Universitas Islam Kalimantan Muhammad Arsyad Al-Banjari  
*Email: mhendriyanova@uniska-bjm.ac.id*

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### **Abstract**

South Kalimantan has two hospitals based on sharia principles, namely RSUD Kandangan and Sultan Agung Islamic Hospital Banjarbaru which DSN-MUI has also recognized with a sharia certificate. The background of this research analyzes Sharia Compliance with DSN-MUI Fatwa No.107/DSN-MUI/X/2016 concerning Guidelines for the Implementation of Hospitals Based on Sharia Principles with the focus of Case Studies at RSUD Kandangan and Sultan Agung Islamic Hospital Banjarbaru. This study aims to examine the practice of organizing hospitals based on Sharia principles at RSUD Kandangan and Sultan Agung Banjarbaru Islamic Hospital. The suitability of hospital organization practices based on sharia principles at RSUD Kandangan and Sultan Agung Banjarbaru Islamic Hospital with DSN-MUI Fatwa No.107/DSN-MUI/X/2016. This research methodology uses descriptive qualitative research, with data sources derived from observation, interviews, and documentation. The research objects in this study are RSUD Kandangan and Sultan Agung Islamic Hospital Banjarbaru. The results of the study indicate that the practice of organizing hospitals based on Sharia principles in the two hospitals has been fully implemented even though it is still less than optimal in terms of *ikhhtilat* and providing Islamic educational materials. The suitability of the practice of organizing hospitals based on Sharia principles at RSUD Kandangan and Sultan Agung Islamic Hospital Banjarbaru with DSN-MUI Fatwa No.107/DSN-MUI/X/2016 has also been in accordance as a whole so that the sharia certificate given by DSN-MUI is indeed appropriate to be given to the two hospitals.

**Keywords:** *Sharia Hospital, Sharia Compliance, DSN-MUI*

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## 1. INTRODUCTION

The needs of Indonesian people with Islamic principles are increasing, one of which is in public services, namely Islamic hospitals.<sup>1</sup> A hospital is a healthcare institution that organizes comprehensive individual health services that provide inpatient, outpatient and emergency services.<sup>2</sup> An Islamic hospital or healthcare industry is an ecosystem<sup>3</sup> which is a destination for all people to seek treatment or conduct a comprehensive examination of their health conditions. The increasing availability of Sharia products in various aspects of life, including in the health sector, is the forerunner of the emergence of hospitals that are organized based on Sharia principles. The Muslim middle-class market is increasingly mushrooming into various products and services. From general services to religious spiritual services such as Umrah, halal cosmetics, schools, and many more phenomena that can be discussed clearly. One of the other demands for Muslim consumers is the availability of Sharia-compliant healthcare, which is a primary public service.<sup>4</sup> In line with the reality of religious life that develops in society with the development of spiritual values and the improvement of religious harmony.<sup>5</sup>

Based on this, a fatwa was issued to regulate the provisions of sharia principles for the implementation of hospitals based on sharia principles. Sharia hospitals are hospitals whose activities or operations are based on maqashid sharia (the purpose of sharia).<sup>6</sup> Fatwa is an opinion or advice from a mujtahid or mufti, in response to questions and requests submitted by a fatwa seeker (mustafti) on a case that is not binding.<sup>7</sup> As well as maintaining the entity in an Islamic manner including material, mental, spiritual, and fraternal performance.<sup>8</sup>

The responsibility for making the fatwa is carried by the National Sharia Council-Majelis Ulama Indonesia (DSN-MUI) as a major institution that provides responses or

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<sup>1</sup> Zustaka Nada Mahmudah and Diska Arliena Hafni, "Implementation of Sharia Hospital Standards in Accounting and Finance at RS. Muhammadiyah Lamongan," *NCAF: Proceeding of National Conference on Accounting & Finance* 4, no. 2019 (2022): 536–42, <https://doi.org/10.20885/ncaf.vol4.art67>.

<sup>2</sup> Kemenkes RI, "Minister of Health Regulation Number 3 of 2020 concerning Hospital Classification and Licensing," 2020, 3.

<sup>3</sup> Haqiqotus Sa', Adah Stai, and Al-Utsmani Bondowoso, "Sharia Hospital Concept in Sharia Economic Transformation," *I'THISOM: Jurnal Ekonomi Syariah* 1, no. 2 (2022): 152–75, <https://ejournal.staiualtsmani.ac.id/index.php/ithisom/article/view/14>.

<sup>4</sup> Mala Hayati and Wahyu Sulistiadi, "Syariah Hospital Marketing Strategy Vs Shiar" *Jurnal Arsi: Administrasi Rumah Sakit Indonesia* 5, No. 1, 2018, <http://dx.doi.org/10.7454/arsi.v5i1.2874>.

<sup>5</sup> Ahmad Syarifudin and Zulfikar Alim Said, "Wages for Building a Non-Muslim House of Worship in a Muslim Majority Neighborhood in the Perspective of Islamic Law," *Nukhbatul 'ulum: Jurnal Bidang Kajian Islam* 8, no. 2 (2022): 235–48, <https://doi.org/10.20884/1.jdh.2011.11.2.183.2>.

<sup>6</sup> Rochana Ruliyandari, "Community Perceptions of the Needs of Sharia Hospital Services in Yogyakarta City," *Afasi: Jurnal Kesehatan Masyarakat* 5, no. 3 (2020): 153–61, <https://doi.org/10.31943/afasi.v5i3.114>.

<sup>7</sup> M. Erfan Riadi, "The Position of Fatwa in View of Islamic Law and Positive Law (Normative Juridical Analysis)," *Ulumuddin: Journal of Islamic Legal Studies* VI, no. IV (2010): 474, <https://ejournal.umm.ac.id/index.php/ulum/article/view/1305>.

<sup>8</sup> Abd. Muzakkir, Lince Bulutoding, and Abdul Wahid Haddade, "Study of the Prophet's morals in improving the performance of business entities at CV. Sulawesi Herba Nusantara in Soppeng Regency," *NUKHBATUL 'ULUM: Jurnal Bidang Kajian Islam* 8, no. 2 (2022): 125–45, <https://doi.org/10.36701/nukhbah.v8i2.605>.

answers to problems that occur today and there is no clarity in the Qur'an and sunnah of the Prophet so that the fatwa aims for the benefit of the people. Therefore, DSN-MUI answers the problem of the provisions of Sharia principles in hospitals with fatwa No.107/DSN-MUI/X/2016 concerning Guidelines for the Implementation of Hospitals Based on Sharia Principles.<sup>9</sup> The fatwa has explained the provisions that must be owned by hospitals with Sharia principles, so that the implementation of Islamic hospitals already has its provisions and regulations, and the community does not need to worry about its validity. The guidelines for minimum hospital service standards and mandatory quality indicators for Sharia hospitals, Sharia hospital codes of ethics, Sharia hospital doctor codes of ethics and sharia hospital certification instrument standards made by DSN-MUI are declared as sharia hospitals.<sup>10</sup> The characteristics or signs of whether a hospital is an Islamic hospital, DSN-MUI stipulates two main things in the implementation of Islamic hospital activities, namely mandatory indicators and sharia minimum service standards.<sup>11</sup> Islamic hospitals in their implementation need to improve the quality of service based on Sharia Hospital Certification Standards and Instruments.<sup>12</sup>

Hospitals are expected to provide health services by Islamic law and provide comfort for Muslim patients to carry out care and treatment.<sup>13</sup> One proof of the validity of the sharia hospital is the certificate given and recognized by DSN-MUI.

Table 1. List of Companies (Hospitals) Certified by DSN-MUI as of March 2023

No.	Institution	Products	Expiration Date
1.	Islamic Hospital Namira	Syariah Hospital Services & Management	24 Januari 2026
2.	RSUD dr. Zainoel Abidin	Syariah Hospital Services & Management	22 November 2025
3.	Hospital Mata Achmad Wardi BWI – DD	Syariah Hospital Services & Management	6 September 2025
4.	RSUD Brigjend. H. Hasan Basry Kandangan	Syariah Hospital Services & Management	6 September 2025
5.	Hospital PKU Muhammadiyah Yogyakarta	Syariah Hospital Services & Management	31 Agustus 2025
6.	Islamic Hospital Bandung	Syariah Hospital Services & Management	27 Juni 2025

<sup>9</sup> DSN-MUI, “DSN MUI No. 107/DSN-MUI/X/2016 About Guidelines for the Implementation of Sharia Hospitals,” no. 19 (2016): 1–9.

<sup>10</sup> Darwin Ali, “Islamization of Hospital Service Culture Patient Visits at Sultan Agung Islamic Hospital Semarang,” *Proceedings of the Unissula Student Scientific Conference (KIMU)* 2, 2019, 1291–1311.

<sup>11</sup> Rochmiati Rochmiati, Chriswardhani Suryawati, and Zahroh Shaluhayah, “Factors Affecting the Choice Decision of Hospitalized Patients in Sharia Hospitals,” *JKM (Jurnal Kesehatan Masyarakat) Cendekia Utama* 8, no. 2 (2021): 152, <https://doi.org/10.31596/jkm.v8i2.680>.

<sup>12</sup> Arlina Dhian Sulistyowati, Sri Handayani, and Kasih Nursanti, “Overview of the Implementation of Sharia Quality Indicators of Nurses at the Yogyakarta PDHI Islamic Hospital,” *Jurnal Kepemimpinan Dan Manajemen Keperawatan* 2, no. 1 (2019): 1, <https://doi.org/10.32584/jkkm.v2i1.214>.

<sup>13</sup> Sitti Nur Djannah and Rochana Ruliyandari, “Analysis of Community Needs for Sharia-Based Hospitals Based on Attitudes,” *JUMANTIK (Jurnal Ilmiah Penelitian Kesehatan)* 5, no. 2 (2020): 212–23, <http://jurnal.uinsu.ac.id/index.php/kesmas/article/view/7146%0Ahttp://jurnal.uinsu.ac.id/index.php/kesmas/article/download/7146/3687>.

7.	Hospital Ibu dan Anak Zainab	Syariah Hospital Services & Management	30 Mei 2025
8.	Islamic Hospital Sultan Agung Banjarbaru	Syariah Hospital Services & Management	25 April 2025
9.	Hospital PKU Muhammadiyah Wonosobo	Syariah Hospital Services & Management	25 April 2025
10.	Hospital Islam Klaten	Syariah Hospital Services & Management	18 April 2025
11.	Islamic Hospital Siti Khadijah	Syariah Hospital Services & Management	18 April 2025
12.	Hospital Haji Jakarta	Syariah Hospital Services & Management	12 April 2025
13.	Hospital Sari Asih Ciledug	Syariah Hospital Services & Management	20 Maret 2025
14.	Hospital Muhammadiyah Lamongan	Syariah Hospital Services & Management	20 Januari 2025
15.	Islamic Hospital Yogyakarta PDHI	Syariah Hospital Services & Management	28 Desember 2024
16.	Hospital YARSI	Syariah Hospital Services & Management	28 Desember 2024
17.	RSUD Kota Tangerang	Syariah Hospital Services & Management	13 April 2024
18.	Hospital Sari Asih Karawaci	Syariah Hospital Services & Management	4 Februari 2024
19.	Hospital Nur Hidayah	Syariah Hospital Services & Management	4 Februari 2024
20.	Islamic Hospital Sultan Agung	Syariah Hospital Services & Management	9 Juli 2023
21.	Hospital Ridhoka Salma	Syariah Hospital Services & Management	8 Juni 2023
22.	Hospital PKU Muhammadiyah Temanggung	Syariah Hospital Services & Management	17 April 2023
23.	Hospital Annisa	Syariah Hospital Services & Management	8 January 2023 (Expiration Date)
24.	Hospital JIH	Syariah Hospital Services & Management	17 Oktober 2022 (Expiration Date)
25.	Hospital Sari Asih Ciputat	Syariah Hospital Services & Management	22 Juli 2022 (Expiration Date)
26.	Hospital Sari Asih Serang	Syariah Hospital Services & Management	22 Juli 2022 (Expiration Date)
27.	Hospital Ibnu Sina	Syariah Hospital Services & Management	19 Desember 2021 (Extension Process)
28.	RSUD Meuraxa Kota Banda Aceh	Syariah Hospital Services & Management	19 Desember 2021 (Expiration Date)
29.	Hospital Sari Asih Sangiang	Syariah Hospital Services & Management	9 Agustus 2021 (Extension Process)
30.	Islamic Hospital Sari Asih Ar-Rahmah	Syariah Hospital Services & Management	9 Agustus 2021 (Extension Process)
31.	Hospital Amal Sehat Wonogiri	Syariah Hospital Services & Management	3 Juni 2021 (Extension Process)

Source: List of Companies (Hospitals) Certified by DSN-MUI accessed as of 25 March 2023

The data on the list of companies (hospitals) certified by DSN-MUI proves that the development of hospitals based on sharia principles is indeed proven. South Kalimantan is one of the provinces registered to have a sharia hospital, namely RSUD

Brigjend H Hasan Basry Kandangan which is a government hospital, has been recognised and certified sharia and became the first hospital-based on sharia principles in South Kalimantan starting in 2019.<sup>14</sup> After a few years, it was followed by the Sultan Agung Islamic Hospital Banjarbaru, which has been operating since early 2021, has implemented sharia standards and principles in its services, and established itself as the first private hospital to obtain a sharia certificate in South Kalimantan in 2022.<sup>15</sup>

Departing from the background above, the problems in this study are first, how the Practice of Hospital Implementation is based on Sharia Principles. second, whether the Practice of Hospital Implementation based on Sharia Principles at RSUD Brigjend H Hasan Basry Kandangan and Sultan Agung Islamic Hospital Banjarbaru is by DSN-MUI Fatwa No.107/DSN-MUI/X/2016.

The purpose of this research is to analyze the hospital implementation practices based on Sharia Principles and to analyse the suitability of hospital implementation practices based on Sharia Principles at RSUD Brigjend H Hasan Basry Kandangan and Sultan Agung Islamic Hospital Banjarbaru with DSN-MUI Fatwa No.107/DSN-MUI/X/2016.

Several studies discuss the application of the DSN-MUI fatwa No.107 / DSN-MUI / X / 2016 concerning Guidelines for the Implementation of Hospitals Based on Sharia Principles, such as Nanik Putpitasari conducted a study with the title "Implementation of DSN-MUI Fatwa No.107 / DSN-MUI / X / 2016 concerning guidelines for the implementation of hospitals based on sharia principles (Study at At-Taqwa Islamic Hospital Gumawang Belitang District, East Oku Regency, South Sumatra)<sup>16</sup>" in 2018 with a focus on services and compliance with fatwas related to service provisions.

Annisa Sholiha with a study entitled "Review of DSN Fatwa No.107/DSN-MUI/X/2016 against the implementation of Sakinah Islamic Hospital in Mojokerto <sup>17</sup>" in 2018 focussed on organizational practices for hospital operations and fatwa review of these practices.

While Rofi's research with the title "Implementation of DSN-MUI Fatwa No.107 / DSN-MUI / X / 2016 concerning Guidelines for the Implementation of Hospitals Based on Sharia Principles at PKU Muhammadiyah Wonosobo Hospital<sup>18</sup>" 2020 focuses its research on the implementation of the DSN-MUI fatwa No.107/DSN-MUI/X/2016 concerning guidelines for the implementation of hospitals based on sharia principles and the obstacles to the implementation of these hospitals.

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<sup>14</sup> Eka Pertiwi and Hari Widodo, "H Hasan Basry Hospital Kandangan becomes the first sharia hospital in South Kalimantan to receive MUI's Halal Decree," *Tribunhulusungaiselatan.com*, 2021, <https://banjarasin.tribunnews.com/2021/04/26/kantongi-ketetapan-halal-mui-rs-h-hasan-basry-kandangan-jadi-rumah-sakit-syariah-pertama-di-kalsel>.

<sup>15</sup> Ahdalena, "RSI Sultan Agung Banjarbaru Becomes the First Sharia Certified Private Hospital in South Kalimantan," *banjarbaruklik*, 2022, <https://banjarbaruklik.com/rsi-sultan-agung-banjarbaru-jadi-rs-swasta-pertama-yang-tersertifikasi-syariah-di-kalsel/>.

<sup>16</sup> Nanik Putpitasari, "Implementation of Fatwa DSN-MUI NO.107 / DSN-MUI / X / 2016 concerning Guidelines for Operating Hospitals Based on Sharia Principles (Study at At-Taqwa Islamic Hospital Gumawang Belitang District, East Oku Regency, South Sumatra)," 2018, 1.

<sup>17</sup> Annisa Sholiha, "Review of DSN Fatwa NO.107/DSN-MUI/X/2016 on the Implementation of Sakinah Islamic Hospital in Mojokerto," 2018, 1.

<sup>18</sup> Muhamad Mas Rofi, "Implementation of DSN-MUI Fatwa NO.107/DSN-MUI/X/2016 concerning Guidelines for Operating Hospitals Based on Sharia Principles at PKU Muhammadiyah Wonosobo Hospital," 2020, 5.

Mahmud Yusuf in the *At-Taradhi* journal also conducted research with the title "Implementation of hospitals based on Sharia principles: study on banjarmasin islamic hospital" The results of the study, namely the object of research have fulfilled the provisions of services by the fatwa in general, but there is no sharia supervisory board institution required by the fatwa.<sup>19</sup>

However, the object of research from the research that has been done does not have a certificate from the DSN-MUI, so that is different from the research that the author does, because the author's research focuses on sharia compliance with the object of research on hospitals that have sharia certificates from DSN-MUI.<sup>20</sup>

Noor Rizqiya Fimauidina in the *Journal of Islamic Business Law* conducted research with the title "Sharia Certification for Hospitals in Indonesia in the Perspective of Fatwa DSN MUI and Law 44 of 2009 concerning hospitals" the results of her research stated that sharia certification for hospitals is important to maintain the Islamic commitment of hospital management and to increase the spirit of worship of Muslims.<sup>21</sup>

With the existence of two hospitals in south kalimantan province that is sharia certified and have been recognized by DSN-MUI, it is certainly a pride for the people of South Kalimantan, so the author considers it necessary to conduct research related to DSN-MUI fatwa No.107/DSN-MUI/X/2016 on the two sharia-principled hospitals entitled "Sharia Compliance with DSN-MUI Fatwa No.107/DSN-MUI/X/2016 concerning guidelines for operating hospitals based on sharia principles (Case Study at RSUD Brigjend H Hasan Basry Kandungan and Sultan Agung Islamic Hospital Banjarbaru)."

The results of this study are expected to be one of the sources of reference for brigjend h hasan basry kandungan hospital and sultan agung banjarbaru islamic hospital as the object of research in implementing hospital operations based on sharia principles, as well as information for the general public and practitioners engaged in the health sector.

This research is field research or empirical research<sup>22</sup> i.e. research conducted by going directly to the field or to the community to collect the data needed.<sup>23</sup> With research, descriptive analysis that aims to describe the object under study in detail and carefully. In this study, the object of the author's research consists of two, namely Brigjend H Hasan Basry Kandungan hospital and Sultan Agung Banjarbaru Islamic hospital, while the law that becomes the benchmark is DSN-MUI Fatwa No.107/DSN-MUI/X/2016 concerning guidelines for the implementation of hospitals based on sharia principles. Although there are two objects in this research, this research is more inclined to qualitative research

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<sup>19</sup> Mahmud Yusuf, "Organizing Hospitals Based on Sharia Principles: Study on Banjarmasin Islamic Hospital," *At-Taradhi: Jurnal Studi Ekonomi* 9, no. 2 (2019): 76, <https://doi.org/10.18592/at-taradhi.v9i2.2516>.

<sup>20</sup> DSN-MUI, "Senarai Perusahaan Bersertifikat," n.d., <https://dsnmu.or.id/senarai-perusahaan-bersertifikat/> diakses per 25 Maret 2023.

<sup>21</sup> Noor Rizqiya Fimauidina, "Sharia Certification for Hospitals in Indonesia from the Perspective of Fatwa DSN MUI and Law 44 of 2009 on Hospitals," *Journal of Islamic Business Law* 4, no. 1 (2020): 22–33, <http://urj.uin-malang.ac.id/index.php/jibl>.

<sup>22</sup> Muhammad Hendri Yanova, Parman Komarudin, and Hendra Hadi, "Legal Research Methods: Analysis of Legal Problems with Normative and Empirical Research Methods" 8, no. 2 (2023): 394–408.

<sup>23</sup> Jusuf Soewadji, *Pengantar Metodologi Penelitian* (Jakarta: Mitra Wacana Media, 2012), 20–21.

methods because the type of research is a case study so it is not included in the legal comparison which includes normative research.<sup>24</sup>

Primary data in this study is obtained through interviews with purposive sampling techniques where researchers collect data from the first source which is often referred to as sources.<sup>25</sup> The interviews were conducted by utilizing various interview tools such as notebooks, tape recorders, and cameras as supporting materials. In this study, researchers conducted interviews with H. M. Zaki Mubarak as Secretary of the Sharia Supervisory Board of RSUD Kandangan and Muhammad Ramlan as Head of the Da'wah Subdivision of the Sharia Supervisory Board of Sultan Agung Islamic Hospital Banjarbaru. In addition, it was also refined with data from observation with passive participation, which the researcher did by coming to the place of the object under study but not getting involved in its activities.<sup>26</sup> The author also searches for documents that can complement this research to get the best results, this data retrieval technique is called triangulation because the author gets data from various data sources that allow the author to have which is then analysed.<sup>27</sup>

After the data is obtained, the researcher will check or check the validity of the data, in qualitative research, if the data obtained has no difference between what the researcher reports and what happens to the object under study, then the data is declared valid or valid.<sup>28</sup> Data collection methods include observation, interview and documentation.<sup>29</sup> Then, the collected data will be analysed using data analysis techniques which include data reduction, data presentation to introduce data as organised information, and conclusion drawing or data verification.<sup>30</sup>

## **2. DISCUSSION**

### ***2.1. Practice of Hospital Operation based on Sharia Principles at Brigjend H Hasan Basry Kandangan Hospital and Sultan Agung Banjarbaru Islamic Hospital***

The principle of sharia is something that will be attached to a hospital that claims that it is implemented according to Islamic law. Thus, the implementation practice will refer to sharia principles which are of course sourced from the Al-Qur'an and Al-Hadith and with the aim of goodness, which has also been regulated in the provisions in the DSN-MUI fatwa. Based on the research conducted and from the provisions of the minimum service standards as well as mandatory sharia indicators, the author can describe the implementation practices of the two research objects as follows:

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<sup>24</sup> Saiful Anam, "Statute Approach in Legal Research," Saplaw.top, 2017, <https://www.saplaw.top/tag/metode-penelitian-hukum/#:~:text=Penelitian hukum normatif terdiri dari,hukum dalam dinamika sosial kemasyarakatan.>

<sup>25</sup> Nur Hikmatul Auliya et al., *Qualitative & Quantitative Research Methods* (Yogyakarta: Pustaka Ilmu, 2020), 401.

<sup>26</sup> Sugiyono, *Metode Penelitian Kuantitatif Kualitatif Dan R&D*, 19th ed. (Bandung: Penerbit Alfabeta, 2013), 227.

<sup>27</sup> Sumasno Hadi, "Pemeriksaan Keabsahan Data Penelitian Kualitatif Pada Skripsi," *Jurnal Ilmu Pendidikan* 22, No. 1, 2017, 75, <http://journal.um.ac.id/index.php/jip/article.view/8721>.

<sup>28</sup> Sugiyono, *Metode Penelitian Kuantitatif Kualitatif Dan R&D*.

<sup>29</sup> M. Dzul Fadli S. et al., "Business Sustainability of Traditional Stall Traders by Applying Islamic Business Ethics in Makassar City," *NUKHBATUL 'ULUM: Jurnal Bidang Kajian Islam* 8, no. 1 (2022): 1–15, <https://doi.org/10.36701/nukhbah.v8i1.470>.

<sup>30</sup> Mayang Sari Lubis, *Metodologi Penelitian* (Yogyakarta: Deepublish, 2018).

### **2.1.1. RSUD Brigjend H Hasan Basry Kandangan**

The practice of organising hospitals based on sharia principles at RSUD Brigjen H Hasan Basry Kandangan can be known from information based on interviews with Mr H. M. Zaki Mubarak as Secretary of the Sharia Supervisory Board (DPS) at the hospital. He explained that according to DPS supervision, all aspects of the Minimum Service Standards (MSS) of sharia hospitals and mandatory sharia indicators at RSUD Brigjend H Hasan Basry Kandangan have been fully implemented by the hospital without exception.<sup>31</sup>

In the practice of implementing sharia principles related to sharia hospital SPM, every health worker has received socialization regarding SPM and mandatory sharia indicators and is also given mandatory training so that they have mastered this so that they can provide Islamic education to patients, regarding the provision of clothes covering aurat for nursing mothers or patient surgery needs and hijab for patients has also been properly provided.

Islamic education in the form of books and leaflets has also been provided by the Spiritual Guidance section which always provides education to patients every day, which is a form of extension of the DPS in its implementation and supervision of the implementation of sharia. Regarding the scheduling of operations, it does not coincide with prayer times unless the situation requires and is urgent. In addition, for the assistance of patients at the time of death with talqin, the form of practice that carries out the assistance is the family of the patient concerned because they have been given education by the provisions of the SPM unless there is no family, then the health worker does it.<sup>32</sup>

The obstacles of the hospital in implementing SPM and mandatory sharia indicators depend on each individual who has been given the mandatory training, sometimes because they are quite busy, there is a delay in reminding prayer time or it can also be caused by new employees who have not received mandatory training or are still not used to it so they still need a self-adjustment process, as well as the damage to supporting facilities such as speakers in each inpatient room with a function as a means of reminding prayer time so that it becomes an obstacle in terms of reminding prayer time.

In addition, it also depends on each patient who gets the information, because worshipping the Almighty is a personal matter for each so health workers only reach the reminding stage, as well as the use of hijab or clothes that cover the aurat depending on the patient because some pay attention and some pay less attention.<sup>33</sup>

From the results of research observations regarding the implementation of hospitals based on sharia principles at RSUD Brigjend H Hasan Basry Kandangan regarding Islamic education has been maximised to be known by everyone, both visitors and employees at the hospital, because a lot of Islamic education in the form of banners or reminder boards are all by sharia provisions, as listed in the following image:

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<sup>31</sup> M. Zaki Mubarak, "Interviewee, Secretary of the Sharia Supervisory Board of Brigjend H Hasan Basri Hospital Kandangan," 2023.

<sup>32</sup> Mubarak.

<sup>33</sup> Mubarak.



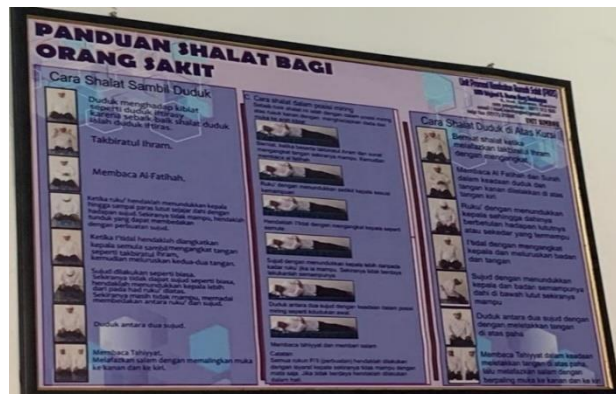


Figure 1. Guide to Prayer for the Sick



Figure 2. Purification Guidance for the Sick/Patient

### 2.1.2. Sultan Agung Islamic Hospital Banjarbaru

At the Sultan Agung Banjarbaru Islamic Hospital (RSI Sultan Agung Banjarbaru), based on the researcher's interview with Mr Muhammad Ramlan as the Head of the Dakwah Subdivision of the Sharia Supervisory Board (Kasubbag Dakwah DPS) at the hospital. Regarding the Minimum Service Standards (MSS) and mandatory sharia indicators at RSI Sultan Agung Banjarbaru based on the reports of each unit, all of them have been carried out well.<sup>34</sup>

In practice, every health worker has received mandatory training so that they master the procedures that must be owned, both the implementation for themselves as health workers such as reading Bismillah before taking action and reading Hamdalah after taking action, and the implementation to patients, namely as providers of Islamic education. Regarding the patient's aurat, the handling is carried out according to the gender of the health worker. Regarding the provision of Islamic education at RSI Sultan Agung Banjarbaru, said by the resource person in the form of books and also through digital which can be obtained through a link notified by the officer, the provision is when the inpatient category patient enters inpatient care for at least 1x24 hours.<sup>35</sup>

<sup>34</sup> Muhammad Ramlan, "Interviewee, Head of the Da'wah Subdivision of the Sharia Supervisory Board of Sultan Agung Islamic Hospital Banjarbaru," 2023.

<sup>35</sup> Ramlan.



Figure 3. Information on Khalwat and Ikhtilat



Figure 4. Information on Hand Hygiene by Reading Bismillah and Hamdalah

Regarding patient responses regarding the implementation of SPM and mandatory sharia indicators implemented by RSI Sultan Agung Banjarbaru, Mr Ramlan as Head of the DPS Subdivision of RSI Sultan Agung Banjarbaru in carrying out supervision of the implementation of hospitals based on sharia principles said that although implementation reports are always obtained from each unit of RSI Sultan Agung Banjarbaru, he can also ask directly to patients or patients' families regarding this matter and never get negative responses from patients, instead the response obtained from patients is praise appreciation related to this matter because its implementation adds knowledge and provides an overview to patients regarding the implementation and hospital services based on sharia principles.<sup>36</sup>

The obstacles of RSI Sultan Agung Banjarbaru in implementing sharia hospital SPM do not exist, but basically, the implementation that occurs in the field depends on the istiqomah of each individual in implementing it, sometimes obstacles are also obtained from employees or health workers who do not know sharia hospital SPM because they have just become part of RSI Sultan Agung Banjarbaru, but it can be guaranteed that overall sharia hospital SPM has been implemented.

Meanwhile, the obstacles of the mandatory sharia indicators are also not far from the individuals who respond to them, such as prayer warnings, although sometimes they

<sup>36</sup> Ramlan.

have been reminded but some still delay and that is the personal right of the person concerned. In addition, administration is also an obstacle in the mandatory sharia indicator because in recording administration in patient medical records sometimes there is something missing, or when installing DC according to gender the obstacle is in the signature before the action. Based on researcher observations in terms of the implementation of SPM regarding Islamic education, it can be seen that every corner of RSI Sultan Agung Banjarbaru provides Islamic information and there is even a tahfidz house in this hospital.

## ***2.2. Conformity of Hospital Practices based on Sharia Principles at Brigjend H Hasan Basry Kandangan Hospital and Sultan Agung Banjarbaru Islamic Hospital with DSN-MUI Fatwa No.107/DSN-MUI/X/2016***

DSN-MUI Fatwa No.107/DSN-MUI/X/2016 clearly states the legal provisions of the implementation of hospitals based on sharia principles must follow the provisions contained in the fatwa. Thus, to determine sharia compliance at RSUD Brigjend H Hasan Basry Kandangan and Sultan Agung Islamic Hospital Banjarbaru, the provisions in the fatwa are the basis and reference for its suitability.

### **a. Terms related to the contract**

The fatwa states that in this provision there are six contract provisions for hospitals based on sharia principles, including *ijarah* contracts are contracts between hospitals and health workers, patients, and suppliers of medical devices and laboratory equipment suppliers; *ijarah muntahiyah bi al-tamlik* contracts are contracts used by hospitals with suppliers of medical devices and laboratory equipment, if it ends with ownership; *bai'* contract is a contract between the hospital and suppliers of medical devices and laboratory equipment and drug suppliers; *mudharabah* contract is a contract between the hospital as the manager and suppliers of medical devices and laboratory equipment as the owner of capital; *musarakah muntanaqisah* contract is a contract between the hospital and suppliers of medical devices and laboratory equipment; and *wakalah bi al-ujrah* contract is a contract between the hospital and drug suppliers.<sup>37</sup> These types of contracts are commercial in nature and can be a source of income for the hospital.<sup>38</sup>

Based on the research results that researchers obtained from direct interviews at RSUD Brigjend H Hasan Basry Kandangan, these contracts have been applied as a whole by RSUD Brigjend H Hasan Basry Kandangan, sometimes there are contracts that need to be adjusted to government regulations because the hospital is government-owned, but all of these adjustments have been consulted and known by the DSN-MUI.

In addition, the influence of the hospital being owned by the government also makes RSUD Brigjend H Hasan Basry Kandangan get financial assistance from the government when needed so that it is rare for the hospital to make contracts with outside parties, therefore the implementation of the contract is always in accordance with the provisions of the contract stipulated by the DSN-MUI fatwa. However, if the hospital management gets a cooperation offer or anything related to the contract outside of these

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<sup>37</sup> DSN-MUI, "DSN MUI No. 107/DSN-MUI/X/2016 About Guidelines for the Implementation of Sharia Hospitals."

<sup>38</sup> Muhammad Syarif Hidayatullah, Parman Komarudin, and Hulaify Hulaify, "Islamic Banking Guarantee Institutions in the National Legislation in the Review of Sharia Economic Law," *Mahkamah : Jurnal Kajian Hukum Islam* 7, no. 1 (2022): 17, <https://doi.org/10.24235/mahkamah.v7i1.10134>.

provisions, then the hospital management provides a report to the DPS and requests a sharia opinion on this matter.<sup>39</sup>

Meanwhile, at RSI Sultan Agung Banjarbaru, based on the research results that researchers obtained from direct interviews, it can be seen that the contracts in the DSN-MUI fatwa have also been applied as a whole by RSI Sultan Agung Banjarbaru. Regarding the implementation of the contract in the field, if there is a contract other than that stipulated in the fatwa, RSI Sultan Agung Banjarbaru will consult with the DPS to obtain a sharia opinion or pay attention and study the DSN-MUI fatwa again if there is a fatwa update related to the contract, it will be adjusted.<sup>40</sup>

#### b. Terms of Service

In this second provision related to services, we can see from the provisions that must be obeyed regarding its implementation by RSUD Brigjend H Hasan Basry Kandangan and RSI Sultan Agung Banjarbaru, which consists of 13 provisions and presented one by one based on the results of the research. In the provisions related to services number 1) to 4), RSUD Brigjend H Hasan Basry Kandangan and RSI Sultan Agung Banjarbaru have certainly implemented it well because each hospital has provisions for the rights and obligations of interested parties, has Clinical Practice Guidelines, clinical pathway and or service standards applicable to the hospital, and always prioritises humanitarian aspects in providing health services in accordance with the needs of patients regardless of race, ethnicity and religion. Patient satisfaction in the Islamic view is the level of comparison between the patient's expectations of the health services needed and the patient's assessment of the health services currently obtained or obtained.<sup>41</sup>

Based on the results of interviews that researchers obtained from each of these hospitals in providing health services, all of them get the same treatment, which is different only regarding Islamic education given to those who should receive it, namely those who are Muslim. In addition, the two hospitals that are the objects of research have also implemented a commitment to always be trustworthy, polite and friendly, and always strive to provide transparent and quality services. This can be ascertained by researchers when conducting research into the field, the hospital is very concerned about these commitments in serving all parties in the hospital.

Regarding the provisions related to service number 5), namely hospitals must prioritise aspects of fairness and reasonableness in making calculations of costs that will be charged to patients, RSUD Brigjend H Hasan Basry Kandangan and RSI Sultan Agung Banjarbaru have proven to run it well because both hospitals have operational standards to find out billing miscalculations and there is also a patient billing calculation system procedure. It is also known based on the results of interviews at RSI Sultan Agung Banjarbaru that there are rules regarding billing, namely the profit is not more than 10% and it refers to the provisions of the parent hospital, namely RSI Sultan Agung Semarang.<sup>42</sup>

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<sup>39</sup> Mubarak, "Interviewee, Secretary of the Sharia Supervisory Board of Brigjend H Hasan Basri Hospital Kandangan."

<sup>40</sup> Ramlan, "Interviewee, Head of the Da'wah Subdivision of the Sharia Supervisory Board of Sultan Agung Islamic Hospital Banjarbaru."

<sup>41</sup> Tino Feri Efendi et al., "The Effect of Services with Sharia Principles on Outpatient General Patient Satisfaction (Case Study at Sebelas Maret University Hospital Surakarta)," *Jurnal Ilmiah Ekonomi Islam* 7, no. 03 (2021): 1774–84, <http://jurnal.stie-aas.ac.id/index.php/jie>.

<sup>42</sup> Ramlan, "Interviewee, Head of the Da'wah Subdivision of the Sharia Supervisory Board of Sultan Agung Islamic Hospital Banjarbaru."

Provisions related to service number 6), namely hospitals are obliged to provide religious spiritual services and consultations as needed for the patient's recovery, it is known that RSUD Brigjend H Hasan Basry Kandangan has implemented the process of assisting patients with death, guidelines and procedures for sharia services for high-risk patients. However, the implementation of assistance for HD, HIV and coma patients as well as the TB DOTs clinic spiritual service education procedure does not yet exist.

Regarding the provision of spiritual services for Muslims, a spiritual guidance section has been provided which always provides Islamic education to patients every day, as well as for non-Muslim patients, spiritual services are also provided, if the non-Muslim patient requests to be provided, the hospital is ready because it already has a cooperation agreement with the parties concerned to provide spiritual guidance according to the religion needed, RSUD Brigjend H Hasan Basry Kandangan mentioned one of them, namely the existence of a cooperation agreement with the church in providing spiritual services.<sup>43</sup>

Regarding these provisions, it is also known that RSI Sultan Agung Banjarbaru has implemented the process of assisting patients with death, guidelines and procedures for sharia services for high-risk patients and educational procedures for TB DOTs clinic spiritual services. However, related to the application of assistance for HD, HIV and coma patients at RSI Sultan Agung Banjarbaru, it has only been carried out for coma patients, because for HD and HIV patients there is no service at the hospital but the procedure has been fully prepared, only there is no implementation. In terms of spiritual guidance services for non-Muslim patients, RSI Sultan Agung Banjarbaru has also been prepared by collaborating with the Ministry of Religious Affairs of South Kalimantan so that if non-Muslim patients need these services, they will be followed up immediately.

Provision related to service number 7) is that the patient and the person in charge of the patient must comply with all applicable regulations and procedures in the hospital. This provision can be ascertained to have also been implemented because RSUD Brigjend H Hasan Basry Kandangan and RSI Sultan Agung Banjarbaru already have regulations and procedures that are determined to be obeyed by patients and patient carers, one of which is regarding the provisions of patient visits and watches, which are explained in detail by the following image.



Figure 5. Visiting Hours at Brigjend H Hasan Basry Kandangan Hospital

<sup>43</sup> Mubarak, "Interviewee, Secretary of the Sharia Supervisory Board of Brigjend H Hasan Basri Hospital Kandangan."



Figure 6. Visitor Code of Conduct for Sultan Agung Islamic Hospital Banjarbaru

Provisions related to service number 8), namely the hospital, patient and person in charge of the patient must embody good morals, based on the results of interviews that researchers obtained directly at RSUD Brigjend H Hasan Basry Kandangan, regarding these provisions it is known that the hospital has implemented regulations on patient education and family involvement in the patient's healing process. Educational materials on family participation in the patient's healing process and medical record forms on recording patient education and family involvement have also been implemented even though the implementation is still not optimal, because administrative matters are sometimes still not paid attention to by patients, but it is still being strived to be able to achieve maximum in recording.

In addition, the implementation of education for the patient's family has also been carried out properly. At RSI Sultan Agung Banjarbaru, regarding these provisions, it is known that the hospital has also implemented regulations on patient education and family involvement in the patient's healing process, educational materials on family participation in the patient's healing process and medical record forms on recording patient education and family involvement as well as implementing education for the patient's family well so that the implementation has no significant obstacles.

Provisions related to service number 9), namely hospitals must avoid immoral acts, risywah, zhulm and things that are contrary to sharia. At RSUD Brigjend H Hasan Basry Kandangan, it is known that the hospital has implemented guarding the patient's aurat, ikhtilat and khalwat. However, there are obstacles in the application of ikhtilat because of the difficulty caused by visitors who visit and the limited space so that it is still not optimal, but it can be ascertained if the guarding of the patient's aurat and khalwat has been fully implemented.<sup>44</sup>

The hospital has also implemented that breastfeeding mothers are guaranteed to cover their aurat during breastfeeding, patient clothing is sought to cover the aurat during treatment at the hospital, which is guaranteed by providing clothes to cover the aurat. Examinations and actions against patients are sought according to gender, this is when related to aurat such as the installation of urinary catheters must be in accordance with gender, but for other matters such as the installation of infusions and

<sup>44</sup> Mubarak.

the injection process is still carried out as long as there is still assistance from the patient's mahram.

At RSI Sultan Agung Banjarbaru, regarding these provisions, it is known that the hospital has also implemented safeguards on the patient's aurat, ikhtilat and khalwat. RSI Sultan Agung Banjarbaru overcomes the occurrence of ikhtilat by anticipating from the beginning in each unit by asking the relationship of visitors who visit with patients who are treated so as to reduce the occurrence of ikhtilat. If there is an indication that it is not a mahram, the RSI Sultan Agung Banjarbaru will provide education related to this matter.

The hospital has also implemented aurat guarantees for breastfeeding mothers and patient clothing is also sought to cover the aurat during hospital treatment, this is evidenced by the provision of hijab. The provision of these facilities applies to inpatients and when the patient has been admitted at the same time given Islamic education. In terms of examinations and actions against patients are also sought according to gender if it is about guarding aurat such as catheter installation, other than that it is still done as usual but there is still assistance from the patient's mahram so as to avoid ikhtilat.<sup>45</sup> The elements that need to be maintained in this matter of ikhtilat are keeping the gaze, maintaining the aurat, speaking in an appropriate tone, avoiding khalwat (being alone) with men.<sup>46</sup>

Provisions related to service number 10), namely hospitals are required to have a Sharia Supervisory Board. Based on the results of research that researchers obtained from direct interviews at RSUD Brigjend H Hasan Basry Kandangan and RSI Sultan Agung Banjarbaru, regarding these provisions it is known that the hospital owner has established a DPS. Has a DPS organizational structure which at RSI Sultan Agung Banjarbaru consists of:

Chair DPS : KH. Husin Nafarin, Lc., MA  
Member DPS : DR. Muhaimin



Figure 7. Organizational Structure of DPS Brigjend H Hasan Basry Hospital Kandangan

RSUD Brigjend H Hasan Basry Kandangan and RSI Sultan Agung Banjarbaru also have DPS governance and implement DPS work programs, make reports to the

<sup>45</sup> Ramlan, "Interviewee, Head of the Da'wah Subdivision of the Sharia Supervisory Board of Sultan Agung Islamic Hospital Banjarbaru."

<sup>46</sup> Miftakur Rohman, "The Urgency of Ikhtilat According to Abdul Karim Zaidan," *MIYAH: Jurnal Studi Islam*, 14 (01), 2018, 82–102, <https://doi.org/10.33754/miyah.v14i01.362>.

owner and conduct evaluations. However, there are differences in the implementation of the evaluation of each hospital, namely Brigjend H Hasan Basry Kandangan Hospital conducts an evaluation once a year. Meanwhile, RSI Sultan Agung Banjarbaru conducts an evaluation every six months.

Provisions related to service number 11), namely hospitals must follow and refer to the fatwa of the Indonesian Ulema Council related to contemporary Islamic legal issues in the field of medicine (*al-masa'il al-fiqhiyah al-waqi'iyah al-thibbiyah*). Regarding this provision, RSUD Brigjend H Hasan Basry Kandangan and RSI Sultan Agung Banjarbaru have implemented it because the DSN-MUI fatwa has always been the main reference for each hospital in the implementation and implementation of hospital policies supervised by the DPS.

Provisions related to service number 12), namely hospitals are required to have guidelines related to worship procedures that must be carried out by Muslim patients (among others related to the provisions of purification and prayer procedures for those who are sick). Based on the research results that researchers obtained from direct interviews at RSUD Brigjend H Hasan Basry Kandangan and RSI Sultan Agung Banjarbaru, it is known that each hospital has implemented a policy on staff training by running a mandatory training program, providing mandatory training materials including an introduction to Maqasidh Sharia, prayer guidance for patients, preoperative prayer guidance, *thaharah* guidance (water, ablution, bathing, and *tayamum*), *talqin* guidance, patient hijab guidance, female blood fiqh guidance, and Islamic communication.

Provisions related to service number 13), namely hospitals are required to have guidelines related to hospital hygiene standards. Based on the results of research that researchers obtained from direct interviews at the Brigjend H Hasan Basry Kandangan Hospital, regarding these provisions, it is known that the hospital has implemented sharia waste management of human body tissue, fulfillment of waste management facilities, blood/body fluids remaining tissue and organs in sharia, monitoring and evaluation of waste management, blood/body fluids remaining tissue and organs in sharia, and hand washing procedures starting with *Bismillah* and ending with *Hamdalah*, chemicals for hand washing are also halal certified and have implemented the involvement of all staff in supporting the implementation of the hand washing procedure.

Similarly, in the results of interviews obtained by researchers from RSI Sultan Agung Banjarbaru, regarding these provisions, it is known that the hospital has also provided a sharia waste management guide for human tissue waste, but no cases have occurred that have been handled by RSI Sultan Agung Banjarbaru so that only handling preparation is available, the hospital has also collaborated with Allah if this happens.

RSI Sultan Agung Banjarbaru has also implemented the fulfillment of waste management facilities, blood/body fluids, tissue and organ residues in a sharia manner, monitoring and evaluation of waste management, blood/body fluids, tissue and organ residues in a sharia manner, hand washing procedures starting with *Bismillah* and ending with *Hamdalah*, chemicals for hand washing that are halal certified and also apply the involvement of all staff in supporting the implementation of hand washing procedures.



c. Provisions related to the Use of Medicines, Food, Beverages, Cosmetics and Consumer Goods

In this third provision we can see from the provisions that must be obeyed regarding its implementation by RSUD Brigjend H Hasan Basry Kandangan and RSI Sultan Agung Banjarbaru, namely as follows:

- 1) Hospitals are required to use halal medicines, food, drinks, cosmetics, and goods that have received a Halal certificate from the Indonesian Ulema Council (MUI);
- 2) If the drug used has not received a Halal certificate from MUI, it is permissible to use drugs that do not contain haram elements;
- 3) In forced conditions (emergency), the use of drugs containing haram elements must carry out informed consent procedures..<sup>47</sup>

Based on the results of research that researchers obtained from direct interviews at the Brigjend H Hasan Basry Kandangan Hospital and RSI Sultan Agung Banjarbaru, regarding these provisions, it is known that the hospital has a regulation that states the hospital's commitment to providing drugs that do not contain prohibited ingredients, implementing sharia informed consent in the use of drugs with prohibited ingredients and implementing regulations governing the provision of drugs, education, and counseling that contain religious messages.

In addition, it is also known that RSUD Brigjend H Hasan Basry Kandangan has implemented the procurement of food and beverage ingredients in accordance with the concept of sharia and even has a halal certificate in its kitchen provided by MUI, has also implemented products with halal-certified packaging, storage, processing, distribution of food and beverages carried out according to sharia.<sup>48</sup> It is not much different at RSI Sultan Agung Banjarbaru has also implemented the procurement of food and beverage ingredients by the concept of sharia, implemented packaging products and has a nutrition state that has been certified halal from MUI, storage, processing and distribution of food and beverages carried out according to sharia.<sup>49</sup>

d. Provisions related to the Placement, Use and Development of Hospital Funds

In this fourth provision we can see from the provisions that must be obeyed regarding its implementation by RSUD Brigjend H Hasan Basry Kandangan and RSI Sultan Agung Banjarbaru, namely as follows:

- 1) Hospitals are required to use the services of Sharia Financial Institutions in efforts to organize hospitals, including banks, insurance, financing institutions, guarantee institutions, and pension funds;
- 2) Hospitals are required to manage fund portfolios and other types of assets in accordance with sharia principles;
- 3) Hospitals must not develop funds in business activities and/or financial transactions that are contrary to sharia principles;
- 4) Hospitals are required to have guidelines for the management of zakat, infaq, sadaqah, and waqf funds.<sup>50</sup>

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<sup>47</sup> DSN-MUI, "DSN MUI No. 107/DSN-MUI/X/2016 About Guidelines for the Implementation of Sharia Hospitals."

<sup>48</sup> Mubarak, "Interviewee, Secretary of the Sharia Supervisory Board of Brigjend H Hasan Basry Hospital Kandangan."

<sup>49</sup> Ramlan, "Interviewee, Head of the Da'wah Subdivision of the Sharia Supervisory Board of Sultan Agung Islamic Hospital Banjarbaru."

<sup>50</sup> DSN-MUI, "DSN MUI No. 107/DSN-MUI/X/2016 About Guidelines for the Implementation of Sharia Hospitals."

In the provisions of this fatwa related to number 1), hospitals are required to use the services of Islamic Financial Institutions in efforts to organize hospitals, including banks, insurance, financing institutions, guarantee institutions, and pension funds. Based on the results of research that researchers obtained from direct interviews at RSUD Brigjend H Hasan Basry Kandangan, it is known that the hospital has collaborated with Islamic financial institutions, namely Bank Syariah Indonesia, has evidence of financing and investment cooperation with these Islamic financial institutions and has implemented commitments and financial recording processes to conform to the Sharia Accounting and Financial Standards Statement. However, considering that RSUD Brigjend H Hasan Basry Kandangan is a government-owned hospital, in terms of financial reporting it also adapts the regulations of the government provisions.<sup>51</sup>

Whereas in the research results that researchers obtained from direct interviews at RSI Sultan Agung Banjarbaru, regarding these provisions, it is known that the hospital has collaborated with Islamic financial institutions, namely Bank Syariah Indonesia and Bank KalSel Syariah, has evidence of financing and investment cooperation with these Islamic financial institutions, and has implemented commitments and financial recording processes to conform to the Sharia Accounting and Financial Standards Statement.<sup>52</sup>

In the provisions of this fatwa related to number 2), hospitals are obliged to manage fund portfolios and other types of assets in accordance with sharia principles. It is known that RSUD Brigjend H Hasan Basry Kandangan and RSI Sultan Agung Banjarbaru have implemented sharia accounting and financial governance enacted by the hospital leadership, regarding the procedures for managing investments, revenue recognition and hospital financing according to sharia principles and the budget work plan is prepared based on sharia principles.

However, there are differences in the information that researchers get regarding financial recording related to its conformity with the Statement of Sharia Accounting and Financial Standards issued by the Indonesian Accounting Association (IAI), at the Brigjend H Hasan Basry Kandangan Hospital, it is recognized that they have implemented its conformity. While at RSI Sultan Agung Banjarbaru, the informant said that he did not know whether the reference was by IAI, it was because it was not the expertise of the informant but the expertise of the hospital's financial accounting so that the reference from IAI could not be ascertained. However, the informant believes that the suitability is because the party who makes the records must have expertise in their field and of course in accordance with sharia.

In the provisions of this fatwa related to number 3), namely hospitals may not develop funds in business activities and / or financial transactions that are contrary to sharia principles. Based on the results of research that researchers obtained from direct interviews at RSUD Brigjend H Hasan Basry Kandangan and RSI Sultan Agung Banjarbaru, it is known that hospitals have implemented policies, guidelines and procedures for hospital marketing according to sharia, including marketing organizations, characteristics, things that can and cannot be done in marketing according to Islamic principles and applicable laws, the list of hospital service products is also always adjusted to sharia principles.

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<sup>51</sup> Mubarak, "Interviewee, Secretary of the Sharia Supervisory Board of Brigjend H Hasan Basri Hospital Kandangan."

<sup>52</sup> Ramlan, "Interviewee, Head of the Da'wah Subdivision of the Sharia Supervisory Board of Sultan Agung Islamic Hospital Banjarbaru."

At RSUD Brigjend H Hasan Basry Kandangan, it is known that if there are new products from services or anything that requires sharia opinion, the hospital management will ask for the opinion of the DPS. Then the RSUD Brigjend H Hasan Basry Kandangan and RSI Sultan Agung Banjarbaru also ensure that there is no risywah in the process of offering cooperation but if it is indicated that it is close, the management will consult to get an opinion from the DPS, so it is certain that the RSUD Brigjend H Hasan Basry Kandangan definitely applies a form of cooperation that is in accordance with sharia principles. However, regarding cooperation with other parties related to health such as insurance or BPJS because they see the element of emergency, so adjustments are made. In addition, RSI Sultan Agung Banjarbaru is also known to ensure that there is no rishwah in the process of offering cooperation and implementing forms of cooperation with other parties must be in accordance with sharia principles.

In the provisions of this fatwa related to number 4), hospitals are required to have guidelines for the management of zakat, infaq, sadaqah, and waqf funds. It is known that RSUD Brigjend H Hasan Basry Kandangan has made ZIS payments, both the hospital and or even staff. The hospital also has a hospital-owned ZIS institution license or a cooperation agreement between the hospital and an official ZIS institution, so that the RSUD Brigjend H Hasan Basry Kandangan has collaborated with Baznas and there is a Zakat Collection Unit (UPZ) at the hospital where reporting occurs every year. The hospital also has proof of ZIS payment of the hospital and or staff and there is proof of receipt of zakat from mustahiq (if channeled by the hospital), there is also a ZIS distribution report.<sup>53</sup>

While at RSI Sultan Agung Banjarbaru, based on the research results that researchers obtained from the results of interviews, it can be seen that the hospital and or staff have also made ZIS payments, have a hospital-owned ZIS institution license or a cooperation agreement between the hospital and an official ZIS institution where RSI Sultan Agung Banjarbaru has a cooperation agreement with ZIS Sultan Agung Semarang. Has proof of ZIS payment of the hospital and or staff and there is proof of receipt of zakat from mustahiq (if channeled by the hospital), there is also a ZIS distribution report.<sup>54</sup>

### 3. CONCLUSION

Based on the results of research and analysis that the author has done related to "Sharia Compliance of DSN-MUI Fatwa No.107/DSN-MUI/X/2016 concerning Guidelines for the Implementation of Hospitals Based on Sharia Principles (Case Study at RSUD Brigjend H Hasan Basry Kandangan and Sultan Agung Islamic Hospital Banjarbaru)", it can be concluded as follows:

1. The practice of organising hospitals based on sharia principles at RSUD Brigjend H Hasan Basry Kandangan and Sultan Agung Islamic Hospital Banjarbaru in its implementation is proven to have implemented the principles of sharia hospitals that should be. This is evidenced by the implementation of the minimum hospital service standards and mandatory sharia indicators that they apply. Although in practice in the field there are still implementations that are not optimal, such as the guarding of ikhtilat which has not been fully implemented at RSUD Brigjend H Hasan Basry Kandangan and also in the provision of Islamic education in the form of books or

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<sup>53</sup> Mubarak, "Interviewee, Secretary of the Sharia Supervisory Board of Brigjend H Hasan Basri Hospital Kandangan"

<sup>54</sup> Ramlan, "Interviewee, Head of the Da'wah Subdivision of the Sharia Supervisory Board of Sultan Agung Islamic Hospital Banjarbaru."

from links provided by RSI Sultan Agung Banjarbaru is still not optimal because there are still inpatients who have not received it when the author conducted interviews with them.

2. The suitability of the practice of organising hospitals based on sharia principles at Brigjend H Hasan Basry Hospital Kandangan and Sultan Agung Islamic Hospital Banjarbaru with DSN-MUI Fatwa No.107/DSN-MUI/X/2016 can be concluded to have been fully implemented by the two hospitals which are the object of research from the author. The provisions of the fatwa include provisions related to contracts, provisions related to services, provisions related to the use of medicines, food, beverages, cosmetics and used goods and provisions related to the placement, use and development of hospital funds. So that with the fulfilment of all these provisions, the sharia certificate given by DSN-MUI to the two hospitals is indeed appropriate to be received by the two hospitals, because all the provisions in the fatwa governing hospitals based on sharia principles have indeed been implemented. Nevertheless, both hospitals still have to improve their performance in implementing the fatwa provisions in order to be maximised. As in the case of mandatory staff training that has been implemented, but there is still an implementation in the field that has not been maximised due to the faithfulness of each individual in implementing their duties.

As for suggestions from this research, as follows:

1. RSUD Brigjend H Hasan Basry Kandangan should be able to find solutions to maximise the implementation of services in avoiding the occurrence of ikhtilat so as to provide awareness for interested parties in hospitals based on sharia principles. In addition, so that interested parties understand more and add insight into sharia principles.
2. RSI Sultan Agung Banjarbaru should be able to maximise the provision of Islamic education in physical and digital form to be delivered to patients as soon as possible, because some patients still do not get it. So that it can improve things that were previously good to be even better.

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