

Shariah Hospital Social Responsibility: Maqashid Syariah at Muhammadiyah Hospital



Andrianto¹, Tri Ratnawati², Nekky Rahmiyati³

¹Doctoral Program in Economics, Faculty of Economics and Business, 17 August University Surabaya, Indonesia

^{2,3}Lecturer at the Faculty of Economics and Business, 17 August 1945 University Surabaya, Indonesia

ABSTRACT: This study aims to discuss and study the practice of sharia hospital social responsibility which should be implemented by Muhammadiyah hospitals using the maqashid sharia approach as the ultimate goal of sharia values. The research was conducted using a qualitative type with a phenomenological perspective. Wherewith this perspective is to open the phenomenon in the measurement of hospital social responsibility carried out by the Muhammadiyah Hospital. The results showed that most Muhammadiyah hospitals still use conventional-based practices. Where this practice is very suitable for use in conventional entities that are oriented towards maximum profit or profit. In practice, the concept of social responsibility practices that are suitable for sharia business entities such as Muhammadiyah Hospital is to use the concept of a maqashid sharia approach which focuses more on sharia values in achieving the welfare of both the hospital and the community. The values of maqashid sharia (religion, soul, mind, descent, and property) are the scope and guidelines for sharia business entities that focus more on sharia principles.

KEYWORDS: hospital social responsibility, maqashid sharia, phenomenology, profit.

INTRODUCTION

Corporate social responsibility or what is known as corporate social responsibility (CSR) is a commitment from the company (business entity) to be able to contribute to society and the corporate environment to develop a sustainable economic level as a manifestation of corporate social responsibility practices that can consider all aspects contained in the concept of corporate social responsibility (CSR), namely economic aspects, social aspects and environmental aspects (Weber, 2008). In these activities, companies are required not only to focus on the achievement of profits and welfare of the stakeholders, but also to be responsible and have concern for the environment around the company and outside the area around the company, such as employees and workers, the community, and the environment. (Darwin, 2008). It is in this concept that a company can't be able to produce, produce goods or services, and bring profit (profit) without these elements which are of interest to a company.

The company is a business entity that is also part of the social community so that the achievement of the success of the company's performance is not only measured in the achievement of economic profit, which is the orientation of the stakeholders. (Van Marrewijk, 2003), but more than that the achievement is also measured by the achievement of profit and spiritual performance generated by a business organizational entity (Iwan et al., 2018). The achievement of measuring the success of the concept outside the aspect of achieving economic profit is an added value concept for a company. This concept explains that the added value generated by the company does not only focus on achieving the aspects of profit and capital alone but more than that it must be distributed widely and thoroughly to stakeholders so that with this achievement the welfare of stakeholders will increase. (Hill & Jones, 1992). So that CSR practices carried out by companies are also a form of externalization of added value socially and economically. Apart from this concept, the obligation to carry out CSR is seen as limited only to entities in the form of limited liability companies and companies which are essentially oriented to the maximum profit measurement. Companies or business entities that are not included in the category of doing so are business entities such as limited liability companies, cooperatives, and hospitals which normatively do not have the obligation to carry out a corporate social responsibility program. The result is that the entity is seen as careless and seems to ignore the practice of social and environmental responsibility. which should have been carried out and carried out as part of the implemented business ethics. Along with these conditions, it can be traced to the practice of social responsibility in hospitals such as the Muhammadiyah hospital which seems to be carried out voluntarily and does not have a clear basis for indicator standards in practice.

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A profit-oriented hospital is also considered a company or business entity, which is generally carried out with the nuances of capitalism, namely focusing its activities on achieving the greatest possible profit (profit) by reducing the cost component to a minimum. According to Kakabadse & Rozuel (2006) justify that the tendency of every human being and business entities such as hospitals to seek profit for their maximum personal interest by disregarding the interests of others (the community) around them, and this is also part of the conscience of every human being. Sometimes in practice, it is to obtain the profit (profit) justifies any means according to his wishes and abilities. All the ways that the business entity does is to fulfill its goals and desires which are a result of the intellect possessed by humans as the manager of the business entity. Intellect possessed by humans has the potential to be misused by stakeholders in seeking maximum profit (profit) and justifying the methods used to fulfill their desires,

In combining this, of course, as a bulwark for the greedy nature of business managers or stakeholders, sharia values are needed in him. Included in the practice of social responsibility carried out by hospital managers. Muhammadiyah Hospital as a hospital of an Islamic organization that has a vision in developing the da'wah of Amar maru nahi munkar, of course, is based on the management of business charities under its auspices to carry out the concept of its business activities, especially in the hospital business that must be run with the nuances of sharia values, one of which is a practice of social responsibility or social responsibility. The concept of social responsibility is closely related to the growth and development of the Islamic economy. This Sharia hospital is expected to be able to carry out the idea of creating a program of social responsibility which is carried out by the principles and values of sharia in it. This is a reasonable action due to the development of knowledge and business that currently uses the concept of sharia value in operational and business activities. However, gradually everything that was previously still in concept has finally emerged as an empirical phenomenon such as the emergence of the concept of sharia-based accountability, namely Islamic social responsibility (ISR). ISR itself is a concept that is one of the developments of the activities of Islamic entities in implementing the concept of social responsibility from a concept that uses the theory of capitalism and is a way to provide and present full disclosure of information in the context of sharia (Othman et al., 2009).

The concept of the emergence of shari'ah social responsibility is a development concept from the concept of one of the derivatives of Islamic social responsibility. This concept gives birth to several accounting concepts and practices that are by the values and teachings of Islamic law so that they can contribute and contribute knowledge and insight to economic progress and practices of sharia business activities as well as fairer and more honest trade according to the concept of sharia values. One of the sharia entities that implement the concept of shari'ah hospital social responsibility is a sharia hospital. A sharia hospital, which is the establishment and operation of business activities carried out always based on sharia values, has two objectives in the business activities contained therein, namely commercial and social purposes. (Lewis, 2006). Therefore, preparing the concept of accountability, such as social accountability related to the disclosure principle, will fulfill the public's need for information or disclosure based on sharia principles. In the context of sharia, the public has the right to know various kinds of information regarding all forms of organizational activities. This is done to see whether the sharia hospital continues to carry out its activities by sharia principles and achieve the goals set by the organization (Murtuza, 2002).

The existence of limitations in the concept of conventional-based social responsibility has made business entities, especially Islamic entities, further develop the concept of sharia hospital social responsibility based on sharia provisions. This conceptual framework in implementing sharia social responsibility not only helps Muslim decision-makers but also assists entities in carrying out activities and reporting by sharia provisions. (Haniffa & Hudaib, 2004). The shariah social responsibility index is a benchmark for the implementation of social activities which contains a compilation and provisions on items based on social responsibility standards implemented by business entities.

The concept above is an initial concept which is technically the concept of implementing social activities carried out by sharia entities. However, this concept certainly has the ultimate goal of Islamic values, namely the maqashid shariah concept. The concept of maqashid shariah is a concept based on two aspects. According to Auda (2008) First, it is a general aspect which is the purpose and wisdom behind the implementation of all or as a form of sharia decisions. Second, is related to a specific purpose to achieve goals designed to achieve specific benefits for humans in their daily lives, such as Islamic finance. Maqashid shariah is the desired goal of the sharia and the secrets set by sharia in each law.

These secrets are the concept of maqashid sharia to protect the interests of mankind and prevent evil, to realize public benefits for society, promote good and avoid evil. (Bakri, 1996). As previously explained, the existence of maqashid sharia is to protect the interests of the people, according to Yubsir (2013) protection of the maqashid sharia concept includes (1) protection of religion, (2) protection of souls; (3) Protection of Intellect; (4) Protection of offspring; (5) Protection of property. These five objectives are the ultimate goal of developing the concept of maqashid sharia that must be carried out by sharia entities in carrying out operational and business activities.

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With the phenomenon of the birth of the concept of sharia social responsibility implemented by sharia entities such as the Muhammadiyah hospital hereinafter referred to as shariah hospital social responsibility, the above is of course a distinct value in all activities and businesses that have been based on sharia values. But in reality, there are still many practices regarding the implementation of hospital social responsibility which is still based on and uses conventional nuances. Where the nuances of this conventional standard are the embodiment of the nuances of capitalism that are more oriented to the measurement of maximum profit (profit) performance. So this makes the hospital's social responsibility practice more voluntary from the management of the Muhammadiyah hospital to just be a form of concern for the community and the environment. Of course, these conditions are very different from the vision of the Muhammadiyah organization in developing da'wah activities, one of which is through the practice of social responsibility to society and the environment. This phenomenon becomes very meaningful to be discussed in the next section as a measurement of the Muhammadiyah hospital as a hospital that should have sharia values in its operational and business activities, one of which is the practice of hospital social responsibility.

LITERATURE REVIEW

Hospital Social Responsibility

The definition of CSR or corporate social responsibility is a relatively new term, so it does not yet have clear boundaries that can be generally agreed upon. Since the last 50 years, the initial concept of CSR has been formulated. Wartick & Cochran (1985) argues that business people must make policies and decisions or implement various activities by the goals and values that exist in the community in which the company operates.

Henceforth, the theoretical discussion will be directed to CSR which is carried out by hospitals which according to its implementation follows the rules of Law no. 44 of 2009 concerning hospitals, wherein one of the articles there is a social function that is carried out by the hospital as an obligation that must be carried out by the hospital. In implementing CSR program activities, hospitals carry out more activities based on the guidelines of Law no. 47 of 2002 concerning Limited Liability Companies, although in its establishment the hospital was established with a social function. However, in discussing the theory of CSR in limited liability companies there is no difference between companies and hospitals. Therefore, the discussion of CSR theory is more focused on CSR in hospitals which are called hospital social responsibility. According to reverse (2009) argued that harmony with social objectives and values of a society are the two basic premises of hospital social responsibility. The first premise, the existence of a hospital amid society is because of the support and license from the community. Thus, in its operation, the hospital does not only prioritize its interests but must strive to create harmony with the interests of the community. So the company is considered to have a social contract containing rights and obligations. Eckerd & Hill (2012) said that the social contract is a vehicle for companies to adjust the company's objectives with the objectives of society which are manifested in the form of corporate responsibility. The second premise, which is the basis of social responsibility, is that business people must act as moral agents in a community entity. Company decisions are always able to reflect the values held by the local community (Briss et al., 2004).

Maffei et al. (1995) argued that there is a growing belief that providing medical services, like other aspects of social life, should be driven in line with universal ethical principles, respecting human rights and fundamental rights, while also saying that hospitals are required to fulfill social objectives and their markets follow the law and environmental legal ethical standards (refraining from damaging the environment, protecting all the interests of all registered stakeholders in health service delivery, sharing a common vision of the good that is universally accepted among health care professionals, managers, stakeholders and the social matrix as a whole). Embracing socially responsible behavior is considered strategic in global markets, (Irlenbusch & Saxler, 2019). Therefore, social responsibility is an expected policy not only in strategic planning but also in daily practice.

Shariah Social Responsibility

Carroll & Shabana (2010) said that the concept of CSR gained momentum in both the practical and academic world during the 1960s and early 1970s. Besides that, it is also argued that CSR is one of the earliest business ideologies that seek to create a blend between a socially and economically responsible organization. As a conception, this construction is conceptualized and operationalized in several ways.

Windsor (2001) argues that there are several researchers whose regional and cultural dependency specifications are the reasons behind the diversity in the definition of CSR. By considering the heterogeneity that exists in the realm of CSR, this has been explained as:

"The businessperson must pursue that policy, to make such decisions, or to follow a desired line of action in terms of the goals and values of our society."

Amran et al (2017) said that CSR activities must be in line with the community value system in which the organization operates. This school of thought makes CSR an adaptable business ideology. Based on this argument, Muslims must align their CSR

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activities with the principles of sharia. Besides that, adjusting the organization of CSR practices with sharia principles is not difficult, this is because research reveals the suitability of sharia principles and the principles that underlie CSR.

Williams & Zinkin (2010) said that the teachings of Islam are based on human responsibility and accountability about all living and non-living resources that are used by it and this is similar to the ideology of CSR. It was further explained that the principles of sharia offer a broader and deeper scope of social responsibility than the CSR principles that have developed so far. Besides, it also explains that the concept of shari'ah social responsibility is in the early phases of academic and commercial development. More and more organizations are adopting the principles of shari'ah social responsibility to attract and sustain the Muslim consumer market.

Zain et al (2014) said that shari'ah social responsibility has been defined as "a moral and religious initiative based on the belief that a company must be good and regardless of financial consequences, be it positive or negative". The concept of shari'ah social responsibility is not limited to the concept of maximizing profit and business sustainability, but more than that it is also based on the belief that doing good deeds for happiness in the hereafter. It combines the spiritual virtues of Islam in various business operations for the development of a better social system.

Maqashid Sharia

Auda (2008) defines maqashid sharia based on two aspects. First, it is the general aspect which is the objective and wisdom behind the enactment of all or part of sharia decisions. Second, is related to specific purposes for purposes designed to achieve specific benefits for humans in their daily lives, such as Islamic finance. Maqashid sharia is the desired goal of sharia and secrets set by sharia in every law.

The secret is that maqashid sharia helps to protect the interests of mankind and prevent evil, to realize public benefits for society, promote good and avoid evil. Besides, maqashid sharia has a very significant role for; (1). Determine the level of *maslahah* and *mafasid*; (2) Identify the hidden purposes of the applicable law and help to determine the appropriate legal decisions; (3). Identifying the causes that underlie the decisions of certain cases; (4). Minimizing potential errors of *ijtihad*, because the presence of maqashid sharia will present a complete, accurate, and more precise *ijtihad*.

Yubsir (2013) argued that maqashid sharia is divided into three levels, namely Maqashid *dharuriyat*, Maqashid *hajiyat*, and Maqashid *tahsiniyat*. *Dharuriyat* means that it must exist for the benefit of my servant, if it does not exist, it will cause damage, for example, the pillars of Islam. *Hajiyat* means something that is needed to get rid of narrowness, such as *rukhsah* (relief) of not fasting for the sick. *Tahsiniyat* means something that is taken for the good of life and avoids badness, such as noble morals, eliminating uncleanness, and covering one's genitals. *Dharuriyat* explains in more detail it includes five objectives, namely: (1). Maintain religion (*high al-din*); 2. Guarding the soul (*high al-nafs*); 3. Keeping intellect (*hifzh al-all*); 4. Keeping the descendants (*hifzh al-nasl*); 5. Safeguarding property (*hifzh al-mâl*). Maqashid has an important role in developing Islamic economics and finance. The importance of this role refers to the objectives of sharia in finance, business transactions, and the overall objective of sharia for wealth. As already mentioned in the maqashid concept, preservation and protection of wealth is one of the goals of sharia, classified under the category *daruriyyat*.

RESEARCH METHODS

This research uses qualitative research with a phenomenological perspective that seeks to uncover and understand the meaning behind the phenomenon of the actions of each individual. The phenomenon in this study is how the sharia-based hospitals in Muhammadiyah Association still explain operational practices and business activities based on conventional standards. Where the conventional standard is the standard used by conventional entities which are oriented towards achieving maximum profit or profit. The objects used in this study were Muhammadiyah Siti Khodijah Hospital and Muhammadiyah Lamongan Hospital. The two hospitals are one of the charitable businesses in the health sector under the East Java Muhammadiyah Association, which is the base of the largest Islamic organization in Indonesia. In extracting this data and information, researchers conducted in-depth interviews with both the head of the finance department and the head of the hospital's public relations department. The reasons underlying the research location are First, The reasons underlying the research location are First, to focus on the implementation of social responsibility and financial governance programs that have been carried out by Muhammadiyah hospital; Second, the implementation of social responsibility programs and financial performance management as well as hospital governance has been running well, this can be proven by the increase in hospital accreditation performance, where the hospital is a Muhammadiyah hospital which has an accreditation class type with a grade of B

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RESULTS AND DISCUSSION

Research result

The policy of the Corporate social responsibility program in the hospital business, hereinafter referred to as Hospital Social Responsibility, is an increase in the participation and position of hospital organizations in a community through various joint benefit efforts, both related to the health and non-health sectors that are beneficial to the surrounding community and community. Hospitals that are oriented towards profit activities or seek maximum profit, of course in their business activities and services cannot be separated from the provisions of Law No. 40 of 2007 concerning Limited Liability Companies, namely by carrying out social and environmental responsibility. In its implementation as a form of care/hospital social responsibility, it can be carried out with various activities,

As part of Muhammadiyah's charitable efforts and as an embodiment of the implementation of Muhammadiyah's Islamic life guidelines, Muhammadiyah Hospital always interprets hospital social responsibility activities as a form of caring activity from the hospital management to the social and community environment through a program policy that has been planned since the beginning of the budget. The business plan is done. In interpreting this policy, Muhammadiyah hospital management considers that the hospital social responsibility program policy is an activity for the concern of hospital management to the community and the environment that has been running for a long time and as an effort and effort in improving health services to the surrounding community.

" We know that the CSR program phenomenon is a matter of debate incorporate business actors. Such is the case with hospitals which oblige them to carry out useful activities by providing the best service for the community. For example, by providing free medical treatment for underprivileged residents, as well as providing the best health services for the community, while the CRS program policy at this Muhammadiyah hospital carried out as an effort to improve health services to the surrounding community, especially those who are less fortunate and increase profits because automatically with good service to the community it will give their health confidence to our hospital which automatically ensures a large number of patients can increase profits for the house it hurts too. That program policy *Hospital Social Responsibility* is a program policy implemented by the Siti Khadijah Hospital since \pm 5 years ago as an endeavor and effort of the Muhammadiyah Siti Khadijah Hospital in improving health services to the surrounding community, especially those who are less fortunate and for hospital corporations it can increase hospital profits ".

With the hospital social responsibility program policies above, both Muhammadiyah hospitals have goals that are beneficial to the community and for hospital management itself. The objectives of the hospital social responsibility program can be described from the interview as follows:

" So far, Muhammadiyah hospital in carrying out hospital social responsibility is more aimed at providing health facility assistance to poor people, such as free medical assistance, health education assistance. Besides that, the aim of the hospital social responsibility program policy is also based more on introducing health products and services to the surrounding community so that from this action it is hoped that more people around the Muhammadiyah hospital will provide health treatment both inpatient and outpatient to come and went to Muhammadiyah hospital ".

Meanwhile, from the hospital social responsibility policy which has community goals, it is certainly a useful goal for community activities and community welfare.

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As a health charity from the Muhammadiyah Organization, the two hospitals are still implementing hospital social responsibility policy practices by using conventional standards. Wherewith these standards, the social responsibility policies carried out by the two hospitals are to seek maximum profit/profit.

"Conceptually, the CSR program is implemented using a conventional basis and we do not yet understand what policy means from a sharia perspective. In practice, we carry out the principles of justice, trust, and the principle of benefits for the surrounding community. For the principle of justice, Muhammadiyah hospitals maintain business and business relations between the hospital and patients by requiring the fulfillment of the value of justice in the continuity of hospital and patient activities. For the principle of trust that the Siti Khadijah hospital maintains trust and trust by providing good health services to patients and the community both in the surrounding area and outside the region. While the principle of benefit, of course, Muhammadiyah hospital in running this CSR program provides many benefits for the community, especially the less fortunate citizens where they are helped by the existence of the CSR program.

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From those concepts, we usually run and the rest we run this hospital social responsibility program based on conventional bases and do not know and understand the sharia concepts whether they are contained in sharia values or not".

Discussion

The policy of the Corporate social responsibility program in the hospital business, hereinafter referred to as Hospital Social Responsibility, is an increase in the participation and position of hospital organizations in a community through various joint benefit efforts, both related to the health and non-health sectors that are beneficial to the surrounding community and community. (Keyvanara & Sajadi, 2015). A profit-oriented hospital, as well as a company or business entity in general, focuses its activities on achieving as much profit (profit) as possible by reducing the cost component to a minimum which justifies the tendency of every human being to seek profit for his gain as much as possible by ignoring the interests of other people (society) around him, and this is also the instinct of every human being (Brandão et al., 2013).

The hospital social responsibility program policies that occur at Muhammadiyah hospitals, even though they have obtained Sharia accreditation standards, the hospital social responsibility program activities refer more to the standard activities contained in the Global Reporting Initiative (GRI) guidelines. It's just that, to bring out the values of sharia in the hospital social responsibility program activities, the public relations management of Muhammadiyah Hospital always holds religious recitation meetings and lectures to the local community or people who are the target of the hospital social responsibility program.

The Global Reporting Initiative (GRI) Guidelines from the hospital social responsibility program activities carried out by the two Muhammadiyah hospitals are a way to assist hospitals in reporting their environmental, social and economic performance and to increase the hospital's responsibility for its existence in the surrounding community. Even though in operational practice for hospital social responsibility program activities, there is no report on the accountability of this social responsibility program activity. As an illustration of the hospital social responsibility program activities that have been carried out by the Muhammadiyah Siti Khadijah Hospital and from the Muhammadiyah Lamongan Hospital into the Global Reporting Initiative (GRI) guidelines, these activities can be described in table 1 below.

From the description of the hospital's social responsibility program activities, both the ones that have been implemented by the Muhammadiyah Hospital are the basis for the birth of the triple bottom line concept (People, Planet and Profit). However, for business entities such as hospitals with a non-profit orientation, the triple bottom line concept (People, Planet, and Profit) is very incompatible with the concept of a non-profit business. This triple bottom line concept is very suitable when applied by profit-oriented business entities. As previously explained, the triple bottom line concept will not fit and match the concept of a sharia business entity such as Muhammadiyah Hospital. Because the ultimate goal (maqashid sharia) of implementing the hospital social responsibility program policy is that it lies in profit-sharing which is part of the concept of sharia values. To give birth to this concept, the hospital social responsibility program policy must be integrated with sharia values as part of the development of the triple bottom line concept.

Table 1 Disclosure of the Global Reporting Initiative (GRI) HSR from the Practice of Muhammadiyah Siti Khodijah Hospital and Muhammadiyah Lamongan Hospital

No.	Aspect	Index	Indicator
Economic Indicators			
1	Economic Performance	EC1	Direct economic value generated and distributed
		EC2	Financial implications and other risks and opportunities for organizational activities due to climate change
Environmental Performance Indicators			
17	Water	EN 8	Total Water withdrawal by source
		EN 9	Water sources that are significantly affected by water withdrawal
36	Products and Services	EN 27	Degree of mitigation of environmental impacts of products and services
Social indicators of Lab or Practices and Decent Work			
48	Occupational Health and Safety	LA8	Health and safety topics covered in formal agreements with trade unions
Community Indicators			

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72	Local community	SO1	Percentage of operations with local community engagement, impact assessments, and development programs implemented
Product Responsibility Indicator			
83	Customer health and safety	PR1	Percentage of product and service categories with a significant impact on health and safety assessed for improvement
86	Marketing communication	PR6	Sale of prohibited or disputed products

Source: Author compiled

As part of a charity business in the health sector at the Muhammadiyah Organization which is also an organization that is oriented towards the development of da'wah Amar ma'ruf nahi munkar, of course in carrying out every activity must describe the values of sharia, including those related to social hospital program activities. responsibility. Hospital social responsibility activities must be in line with the community value system in which the organization operates. This school of thought makes hospital social responsibility an adaptable business ideology. Based on this argument, organizations operating in Muslim majority markets or serving Muslim consumers should align their hospital social responsibility activities with the principles of sharia. Besides that, adjusting the hospital social responsibility practice organization with sharia principles is not difficult, this is because the research reveals the suitability between Islamic principles and the underlying principles of hospital social responsibility. Commitment to various causes of social responsibility by organizations is stated as the foundation of Islamic economic ethics. Research shows that an organization carrying out hospital social responsibility activities is considered a signal of good quality and brand image by Muslim consumers. In giving birth and developing the concept of hospital social responsibility,

The implementation of maqashid sharia in the hospital social responsibility program lies in the extent to which the hospital social responsibility program is realized in the operational activities of these sharia hospitals such as Muhammadiyah hospitals. This form of social responsibility does not require a large expenditure of resources. Because one form of social responsibility is to avoid and prevent the practice of prohibited transactions in sharia values carried out by the Muhammadiyah hospital. Muhammadiyah hospital should be treated as a non-profit and social entity institution and not only as a business entity aimed at maximizing profit or profit. Muhammadiyah hospital must protect the interests of the stakeholders as a whole. On the other hand, maqashid sharia aims to serve individual interests as well as public/social interests. In this case, the hospital social responsibility program policy is essentially suitable to be juxtaposed with the concept of the maqashid sharia framework, and therefore it is feasible to be supported from the point of view of sharia values.

The values of maqashid sharia that are reflected are closely related to the values of the hospital social responsibility program implemented by each entity, especially for business entities such as Muhammadiyah Hospital. First, Maintaining Religion. Where this concept requires religion. Religion is the most absolute basic need in all other needs. Religion ranks first because the whole Islamic teachings teach to do good to every human being. Therefore, in the Qur'an and hadith, humans are encouraged not only to believe in Allah alone but also to always do good to every human being, and this concept has given birth to the foundations of Islamic economics in particular.

Second. Nurturing the Soul. It is meant to maintain the right to live and care for every soul to avoid persecution activities both to themselves and to humans. Hospital social responsibility activities carried out by sharia hospitals are a form of prevention against maltreatment for themselves and others, such as providing health education to the public to always maintain their health.

Third, Maintain Intellect, Sharia views reason as a gift from Allah SWT which is very important and must be guarded. Human reason can distinguish between good and bad. For reason, it can encourage people to always how to do good and help other humans who are in distress. This is also part of the value of hospital social responsibility, which at the core of its activities is to care for other people who are in distress, such as providing assistance or donations to victims of natural disasters, providing free medical treatment so that humans can get a decent life.

Fourth, Caring for Offspring. The benefit of the world is meant by God to continue from one generation to another. Sharia that is implemented in one generation is meaningless due to the extinction of the human generation. The implementation of the hospital social responsibility program is related to activities to reduce maternal and child mortality, maintain workplace safety.

Fifth, Maintaining Treasure. Even though in essence all property belongs to Allah SWT, Islam recognizes a person's rights. Maintaining a property is also understood by regulating the muamalah system based on justice and willingness, trying to develop

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wealth and leaving it in the hands of those who can protect it properly. Because assets that are in the hands of individuals become a strength for the people as a whole as long as they are channelled properly. About the hospital social responsibility program which is run by the hospital, these are activities related to providing welfare assistance to poor people, providing subsidies and free medical treatment, providing compensation to employees, and so on.

By referring to the concept of maqashid sharia values above and referring to the concept of Global Reporting Initiative (GRI) in table 2, it can be developed into a GRI concept with maqashid sharia which can be used as guidelines and basic concepts of Muhammadiyah Siti Khadijah Hospital and Muhammadiyah Lamongan Hospital. in measuring the implementation of the hospital social responsibility policy program by sharia values. The concept of measuring the hospital social responsibility program can be stated in the table as follows:

Table 2. The Concept of Measuring Hospital Social Responsibility with Maqashid Shariah at Muhammadiyah Hospital

No.	The measure of the Maqashid Shariah	Indicator	HSR Weighting Category
1	Protection of religion	1) Economic Indicators 2) Product responsibility indicator	a) Religious facilities b) assistance Spiritual formation c) Religious formation d) Guaranteed halal product e) Moral and Spiritual Aspects
2	Protection of the Soul	1) Environmental Indicators 2) Social indicators of labor practices and work safety 3) Community Indicators 4) Environmental Performance Indicators	a) Aid to Natural Disaster b) Victims c) Ensuring employee health d) Blood donors Activities of entities for a harmonious environment e) Maintain the environment around the hospital well
3	Protection against reason	1) Community Indicators 2) Social indicators of labor practices and work safety	a) Employee education by organizing education and training b) Free medical treatment for the poor c) Construction of a laboratory for the development of medical devices d) Support for facilities and infrastructure for the surrounding community
4	Protection of offspring	1) Community Indicators 2) Social indicators of labor practices and work safety	a) Reducing child mortality Improve b) maternal and child health c) Maintain a safe workplace d) Operation of the pension guarantee fund
5	Protection of property	1) Community Indicators 2) Social indicators of labor practices and work safety	a) Welfare assistance for the poor b) Providing subsidies in medical treatment and health services for the poor c) Provide compensation to employees d) Provide workers living facilities

Source: Compiled by the author

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CONCLUSION

In interpreting the hospital social responsibility program policy, Muhammadiyah hospital management considers that the policy is an activity of the care of the hospital management for the community and the environment that has been running for a long time and as an effort and effort in improving health services to the surrounding community. In implementing the program policy, it is based more on conventional-based standard aspects where the hospital social responsibility program policy still uses and is patterned on the standard guidelines from the Global Reporting Initiative (GRI). However, for a non-profit-oriented business entity such as Muhammadiyah hospital, the triple bottom line concept (People, Planet, and Profit) is very incompatible with the concept of a non-profit business. This triple bottom line concept is very suitable when applied by profit-oriented business entities. Because the ultimate goal (maqashid sharia) of implementing the hospital social responsibility program policy is that it lies in profit-sharing which is part of the concept of sharia values.

To give birth to this concept, the hospital social responsibility program policy must be integrated with sharia values as part of the development of the triple bottom line concept. In giving birth and developing the concept of hospital social responsibility, the values of maqashid sharia as part of the final goal of sharia values can be included as part of developing the concept of hospital social responsibility with maqashid sharia values. Because one form of social responsibility is to avoid and prevent the practice of prohibited transactions in sharia values carried out by the hospital. Muhammadiyah hospital should be treated as a non-profit and social entity institution and not only as a business entity aimed at maximizing profit or profit. Muhammadiyah hospital must protect the interests of the stakeholders as a whole. On the other hand, maqashid sharia aims to serve individual interests as well as public/social interests. In this case, the hospital social responsibility program policy is essentially suitable to be juxtaposed with the concept of the maqashid sharia framework, and therefore it is feasible to be supported from the point of view of sharia values.

Data Availability

The data was taken from the field, which was sourced from reports on hospital social responsibility activities that had been carried out by the Muhammadiyah Siti Khodijah Hospital and the Muhammadiyah Lamongan Hospital. In addition, to ensure the data, the authors conducted interviews with the finance department and public relations department of the hospital to explore in-depth information about the practice of hospital social responsibility. Apart from the data from the Hospital HSR Report, the data were also taken from reference books, previous research journals related to hospital social responsibility material.

Conflict of interest

The author states that there is no conflict of interest regarding the publication of this paper

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