

INTEGRATION OF ISLAMIC VALUES INTO BALANCED SCORECARD AS A STRATEGIC MANAGEMENT SYSTEM AT A SHARIA HOSPITAL

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Article history:

Received
5 December 2023

Revised
27 February 2024

Accepted
14 May 2024

Available online
31 May 2024

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Abstract:

Background: A Sharia Hospital in Central Java of Indonesia had previously used a balanced scorecard (BSC) to assess hospital performance. However, BSC has not been integrated into the hospital's strategic management process.

Purpose: This study aims to develop a Sharia Hospital's strategic plan by adopting a BSC integrated into Islamic values.

Design/methodology/approach: A qualitative study was conducted involving a Strengths, Weaknesses, Opportunities, and Threats (SWOT) analysis with 10 respondents and focus group discussions with 11 strategic planning teams.

Findings/Result: The results indicate that the hospital has completed several stages of developing a strategic plan, including defining the hospital's vision and mission, conducting a SWOT analysis, and formulating strategic objectives. Moreover, BSC has been implemented into the hospital's strategic planning process, particularly in formulating strategic objectives aligned with Islamic values. This reveals that the BSC has been integrated into the hospital's strategic management process.

Conclusion: The result of this study provides a reference for a Sharia Hospital to adopt BSC aligned with Islamic values in the preparation of a hospital strategic plan. By integrating Islamic values into BSC, the hospital can formulate and implement strategies and evaluate the hospital's performance more comprehensively and measurable, covering financial and non-financial performance while promoting Islamic values.

Originality/value (State of the art): Developing a strategic plan using the BSC is commonly conducted, but integrating Islamic values into the BSC perspective is still relatively uncommon. Hence, this study contributes significantly to hospital strategic management practices, particularly in Sharia hospitals.

Keywords: balanced scorecard, hospital management, Islamic values, sharia hospital, strategic management

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INTRODUCTION

Hospitals, as vital components of service organizations, are undergoing rapid change and increasing complexity. Demographic, social, economic, political and lifestyle changes, new disease patterns, improved technologies, variable patient needs, and different workforce needs are all contributing to the evolution and complexity of today's healthcare system (Gaturu et al. 2017). Due to the increasing demands of the healthcare system, evaluating hospital performance is crucial for sustaining a high standard of healthcare (Nafari and Rezaei, 2022).

Academics and practitioners currently focus on organizational performance improvement. Improving organizational performance is believed can gain and maintain business competitive advantages and improve long-term business continuity and prospects (Anderson and Klaassen, 2012; Lee Rhodes et al. 2012). Previously, performance management was introduced by profit organizations, but now is also being developed by several non-profit organizations in the public service sector, such as hospitals.

The trend toward sustainable development has led numerous healthcare organizations to adopt performance evaluation systems that comprehensively cover all aspects of performance in accordance with the organization's strategy, structure, and asset diversity (Kaplan and Norton, 1996; Vărzaru, 2022). As time goes on, managers realize that financial and non-financial measurement performance must be presented in a balanced manner. Balanced measurements between financial and non-financial performance are expected can help managers to establish specific goal of performance targets that focuses on the most crucial attention of the business sector (Kaplan and Norton, 1992). Balanced Scorecard (BSC) provides a balanced performance overview of financial and non-financial performance that has been adopted by many private, public, and non-profit companies worldwide, including healthcare organizations as a performance measurement tool (Bakhsh et al. 2012; Gao and Gurd, 2015; Kaplan and Norton, 1992; Kollberg and Elg, 2011). A recent years, healthcare providers have successfully enhanced performance metrics using BSC. This has facilitated the assessment of service quality by insurance companies, employees, and other stakeholders (Alipour et al. 2022; Enwere et al. 2014; Rabbani et al. 2011). Nevertheless, developing a business strategic plan aligned with

performance measurement is crucial for enhancing overall performance (Lee and Yang, 2011).

In today's increasingly competitive business landscape, many companies have emphasized knowledge management and formulating efficient management strategies, considering existing capabilities and resources. However, selecting a strategy is a complex process that demands a systematic approach, so companies must carefully analyze and select strategies (Ajmera, 2017). Also, the healthcare industry's uncertainty has led to concerns among executives and nonprofit organizations about the feasibility of effective planning. As a result, healthcare organizations are becoming more cautious in the decision-making process to mitigate potential financial losses and operational disruptions (Zuckerman, 2005). Implementing an effective strategic management process is crucial for creating stable conditions and efficient hospital operations, and for achieving short, medium, and long-term goals (George et al. 2019; Mainardes et al. 2014). However, managers encounter challenges in managing the complex organizational structures of hospitals and translating plans into actions while maintaining fundamental organizational principles (King, 2015). Hence, an organized and structured approach is required to increase the chance of strategy success (Kaplan and Norton, 2000).

Diverse organizations have adopted strategic management to adapt with the challenges raised by complex and competitive markets (Demir and Ugurluoglu, 2019; Stenfors and Tanner, 2007). This approach aims to enhance superior performance by focusing on strategy development, implementation, and control (Al-Dhaafri and Alosani, 2020). Strategic management is crucial in enhancing health service delivery through several means, including service expansion, professional productivity enhancement, financial support augmentation, and strengthening organizational and managerial structure (Borshch et al. 2022). The significance of strategy formulation has raised interest among managers, consultants, management experts, and researchers in exploring novel approaches to strategy development (Ulwick, 1999).

Many recent strategic management approaches such as SWOT analysis, five force model, value chain, and BSC have been developed to assist businesses in gaining a competitive advantage (Wudhikarn, 2016). However,

BSC is more widely adopted by several global organizations as a strategic management tool because it can effectively manage tangible and intangible assets (Al-Kaabi et al. 2019; Kaplan and Norton, 2001; Nippak et al. 2016). Indeed, BSC was previously used for performance evaluation; however, it was developed more broadly into a comprehensive management tool to explain, communicate, and implement the organizational strategy (Kaplan, 2009; Kaplan and Norton, 1992, 1996; Sadeghifar et al. 2014). Kaplan and Norton developed BSC, a systematic approach for translating an organization's vision, mission, and strategy into strategic objectives and performance indicators (Jyoti and Deshmukh, 2008; Kaplan and Norton, 1992, 1996). These frameworks control strategy implementation and measure organization performance from different perspectives, namely financial, customer, internal business process, and learning and growth perspectives (Kaplan and Norton, 1996, 2001).

Nowadays, a Sharia Hospital in Central Java of Indonesia is formulating a strategic plan as a crucial component of the hospital's strategic management process. Previously, a Sharia Hospital had adopted BSC to assess hospital performance; however, BSC had not been integrated into the hospital's strategic management process. BSC applications remain to dominate performance measurements and reports, while the BSC's role in performance management is relatively unexploited (Northcott and Ma'amora Taulapapa, 2012). Integrating BSC into the hospital's strategic planning process provides a framework for developing and implementing strategies and evaluating performance in a more comprehensive, balanced, and measurable manner, allowing for a competitive advantage in an increasingly dynamic business environment. Hence, this study aims to develop a strategic plan by implementing a BSC integrated into Islamic values at a Sharia hospital in Central Java, Indonesia. Developing a strategic plan using the BSC is commonly conducted, but integrating Islamic values into the BSC perspective is still relatively uncommon. Thus, the study results are expected to provide a framework for a Sharia Hospital to adopt the BSC, aligned with Islamic values, into a hospital strategic management process.

METHODS

The study was conducted at a Sharia Hospital in Central Java of Indonesia, between January and August 2022. This is a qualitative study using the SWOT (Strengths, Weaknesses, Opportunities, and Threats) analysis and Focus Group Discussion (FGD) as the data collection methods. The data collection method will be detail discussed in a further paragraph.

The first data collection method is SWOT analysis, involving 10 respondents. Three steps were involved in conducting a SWOT analysis. The first step was identifying factors that influence the hospital's external and internal conditions. Internal strategic factors consist of eight strength factors and eight weakness factors. External strategic factors, meanwhile, form eight opportunity factors and eight threat factors.

The second step was calculation of IFAS (Internal Factor Analysis Summary) and EFAS (External Factor Analysis Summary) scores. First, the strength and weakness factors are put into the IFAS table, while opportunity and threat factors are put into the EFAS table. Second, respondents were asked to assign weights and ratings to each strategic factor. The weight assessment criteria are based on a scale of 1 (factor A is equally significant as factor B), 3 (factor A is more significant than factor B), 5 (factor A is considerably more significant than factor B), and 2, 4 (If uncertainty exists between values 1 and 3 or 3 and 5). The rating assessment criteria, meanwhile, range from 1 (tiny), 2 (small), 3 (medium), 4 (large), and 5 (very large). Third, the weights and ratings provided by all respondents are added up and averaged. The average weight and rating values are multiplied to obtain the weight score for each factor. Then, the weight scores for each factor are added up to get the total value of the weight scores for the opportunity, threat, strength, and weakness factors. As a result, IFAS scores are obtained by subtracting the total of strength and weakness weight score. While, the EFAS scores are obtained by subtracting the total of opportunity and threat weight score.

The last step was combining the IFAS and EFAS scores in a Cartesian diagram to determine the hospital's strategic position. Moreover, the hospital's present strategic position provides a framework for formulating the hospital strategy.

The second data collection method involves FGD which was attended by the Strategic Plan Team, consisting of 11 individuals, including the hospital director as the person in charge, deputy directors, and managers. The Strategic Plan team is responsible for completing all phases of the Strategic Plan's preparation into a Strategic Plan document. FGD are conducted in multiple stages to complete all stages of preparation of the Strategic Plan. The FGD conducted during this study only reached the stage of formulating vision and mission, and strategic objectives based on a BSC perspective that was integrated with Islamic values. Instead, FGD is a qualitative data collection technique that has been commonly adopted to develop an in-depth understanding of a particular case (Crowe et al. 2011).

RESULTS

The results revealed that the hospital had completed several stages of developing a strategic plan. Several stages were defining the hospital vision and mission, conducting a SWOT analysis, and formulating strategic objectives. Moreover, BSC has been implemented into the hospital's strategic planning process, particularly in developing strategic objectives aligned with Islamic values. Those stages show in Figure 1.

Defining Hospital Vision and Mission

The hospital's vision is "The realization of a trusted and quality hospital in Islamic health services, with

comprehensive, superior and selected services." While the mission set to realize the vision consists of 1). Realizing the implementation, management, and services of an Islamic Hospital with Sharia principles; 2). Improving the competence of human resources; 3). Increasing the network between Muhammadiyah health business charities and other health services; 4). Realizing comprehensive services; and 5). Improving and maintaining customer satisfaction.

Those hospital's vision and mission have been developed in line with Islamic values and adhere to the Indonesian Sharia Hospital Code of Ethics. Sharia hospitals should adhere to the principles of *Siddiq* (honesty) and align the hospital's vision, mission, management, and services with the principles of "*Maqashid al-Syariah*" (Islamic Health Institution Network of Indonesia (MUKISI), 2017).

Among the Islamic values reflected in the hospital's vision is the realization of a trusted and quality hospital in Islamic health services, with comprehensive, superior, and selected services. Meanwhile, the mission includes realizing the implementation, management, and services of an Islamic Hospital with Sharia principles; and improving and maintaining customer satisfaction. This adheres to the Indonesian Sharia Hospital Code of Ethics, which emphasizes the importance of promoting the values of *Amanah* (trustworthiness) and providing high-quality, safe, and satisfactory services in accordance based on Islamic principles (Islamic Health Institution Network of Indonesia (MUKISI), 2017).

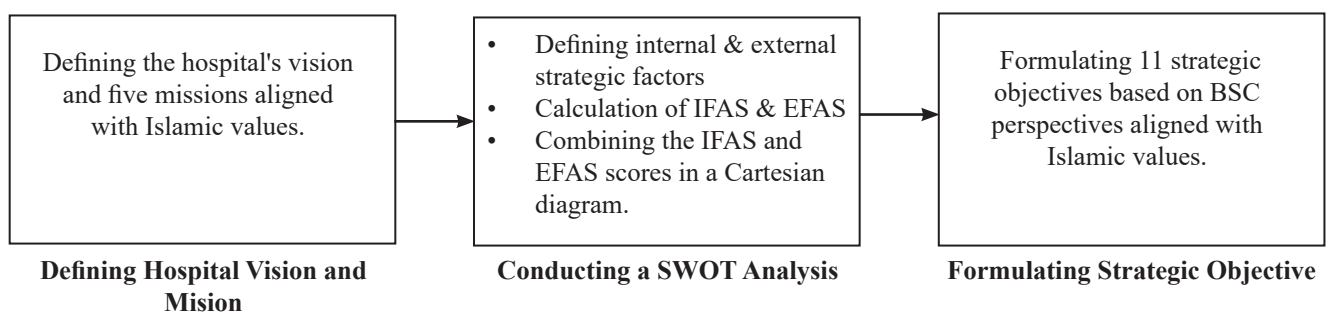


Figure 1. A sharia hospital's strategic planning stages

Conducting a SWOT Analysis

A SWOT analysis was conducted to generate a framework for strategy formulation, by assessing the hospital's external and internal environmental factors. A SWOT analysis results revealed that the calculation of the IFAS score is 0.433 (Table. 1), while the EFAS score yields a value of -0.871 (Table. 2). Based on those results, it can be concluded that the hospital's current position is between weaknesses and opportunities, at coordinates (-0.871; 0.433). Indeed, it means that the hospital's primary strategy focused on implementing WO (Weaknesses-Opportunities) strategies, aiming to mitigate identified weaknesses by utilizing existing opportunities. Managers can use the results of SWOT analysis to formulate four strategic approaches namely

Strengths-Opportunities (SO), Strengths-Threats (ST), Weaknesses-Opportunities (WO), and Weaknesses-Threats (WT) strategies (Quezada et al. 2019).

The SWOT analysis is a decision-making tool widely used by organizations at a strategic planning stage, to assess internal and external resources, identify trends, and predict the positive or negative impact of business on an organization's success (Kangas et al. 2003; Namugenyi et al. 2019; Wheelen, 2018) Weaknesses, Opportunities, and Threats. Moreover, both internal and external strategic factors that impact organizations' performance should be assessed to effectively accomplish the organizations' goals (Abdel-Basset et al. 2018).

Table 1. Internal Factor Analysis Summary (Strengths/S and Weaknesses/W)

S/W	Strategic Factors S and W	Weight	Rating	Score
S.1	Hospital management is solid and strongly committed	0.026	4	0.105
S.2	Hospital finances support for hospital development	0.033	5	0.166
S.3	Excellent reputation in specific market segments	0.032	4	0.127
S.4	A good relationship with Hospital stakeholders	0.047	4	0.186
S.5	Hospital commitment to high quality (Hospital Accreditation National Standards and Sharia Accreditation)	0.034	5	0.171
S.6	The majority of human resources are in productive age, on average they are still young, enthusiastic to develop and have a commitment to progress	0.070	4	0.282
S.7	Hospital management independence	0.042	4	0.169
S.8	Have a large area	0.069	5	0.346
Total Score of Strengths		1.552		
W.1	The main building and layout and facilities are still lacking	0.077	5	0.384
W.2	Lack of specialist and sub-specialist human resources	0.043	5	0.217
W.3	No superior service yet	0.093	5	0.465
W.4	Human resource competencies and experience and career path systems need development	0.068	4	0.270
W.5	The need for a common perception between the owner and the hospital management	0.082	3	0.247
W.6	Lack of close relationship between expert doctors and hospital management	0.094	2	0.188
W.7	The last strategic plan has not been followed by stages and implementation indicators	0.104	3	0.311
W.8	Have not developed services with technology (medical & information systems)	0.085	4	0.342
Total Score of Weaknesses				2.423
		X-axis		-0.871

Table 2. External Factor Analysis Summary (Opportunities/O and Threats/T)

O/T	Strategic Factors O and T	Weight	Rating	Score
O.1	BPJS-Health and employment insurance financing	0.105	5	0.524
O.2	Increase the number of insurance partnerships	0.085	4	0.340
O.3	Market share can still be increased (retirees. infant. immigrants)	0.084	4	0.334
O.4	The development of Information Technology-based health services	0.076	3	0.227
O.5	Philanthropic Funding	0.076	2	0.152
O.6	Operational cooperation offers (tools. applications. marketing. etc.)	0.072	4	0.289
O.7	The existence of educational institutions in the hospital environment (development of hospital Islamic resources)	0.040	3	0.121
O.8	The opening of the establishment of vocational education	0.037	2	0.074
	Total Score of Opportunities	2.061		
T.1	The establishment of a new hospital and other hospitals that are getting bigger	0.071	4	0.284
T.2	High community demands for services. both direct services and supporting facilities	0.076	5	0.380
T.3	Increased public understanding of health and law	0.070	4	0.279
T.4	The development of medical technology. information and communication	0.058	3	0.175
T.5	Frequently changing government regulations and BPJS	0.057	5	0.284
T.6	Increasing public knowledge about information technology	0.039	3	0.118
T.7	Pandemic. the geographical location of the mountains. may be a disaster	0.035	2	0.069
T.8	Regional minimum wage	0.020	2	0.040
	Total Score of Threats	1.628		
		Y axis		0.433

Formulating Strategic Objectives

11 strategic objectives have been formulated based on BSC perspectives. These strategic objectives consist of one financial perspective, one customer perspective, six internal business process perspectives, and three growth and learning perspectives (Table. 3).

Three of the 11 strategic objectives have been integrated with Islamic values into BSC perspectives. Those strategic objectives consist of the achievement of healthy, independent, and Islamic financial performance; the realization of excellent Islamic services; and the realization of human resources in a hospital that is professional and has good morals.

The Achievement of Healthy, Independent, and Islamic Financial Performance

A Sharia hospital in Central Java, Indonesia, is one of Muhammadiyah's charitable businesses operating in the healthcare industry. Muhammadiyah is an Islamic Da'wah Movement engaged in diverse areas such as education, social services, healthcare, disaster assistance, community empowerment, the management of community funds, and many more.

All of Muhammadiyah charitable businesses are a direct manifestation of Islamic da'wah (Afandi, 2022; Muhammadiyah, 2020). In addition to providing healthcare services, Sharia hospitals also become a platform for da'wah, promoting and practicing Islamic values in all aspects of hospital operations, including financial management.

The implementation of Sharia principles in hospital financial management is crucial for achieving healthy, independent, and Islamic financial performance. Hospital finance management has been adjusted to the Sharia principles, which emphasize justice, honesty, interest-free transactions, and a commitment to enhancing collective welfare (Tarjih and Tajdid Council of Muhammadiyah Central Leadership, 2006). Sharia-compliant financial management is also part of maintaining wealth and honor (hifdz al maal wa al 'irdh) (Islamic Health Institution Network of Indonesia (MUKISI), 2017).

A Portion of the hospital's business revenue has also been allocated for the purposes of zakat, infaq, and sadaqah. Moreover, the responsibility for managing zakat, infaq, and sadaqah has been handed to the Muhammadiyah Amil Zakat, Infaq, and Sadaqah

Institution (LAZISMU). LAZISMU is a zakat institution at the national level owned by Muhammadiyah, dedicated to empowering the community by properly using zakat, infaq, waqf, and other philanthropic funds contributed by individuals, institutions, companies, and various agencies (Muhammadiyah Amil Zakat, Infaq and Sadaqah Institution (LAZISMU), 2023). Zakat, an integral aspect of Islamic economics, plays a crucial role in promoting social well-being and empowering marginalized populations, particularly the poor (Mohammed Abuelgasim Iddress, 2022).

The Realization of Excellent Islamic Services

A Sharia Hospital in Central Java of Indonesia has the potential to enhance and address the healthcare needs of the local community, particularly the Muslim population. Sharia hospital provides health services based on Sharia values consisting of principles of halal-haram, human relations, the implementation of the quality concept in Islam, and keeping Islamic values in hospital organization (Abdurrokhman and Sulistiadi, 2019). However, Sharia hospitals also provide health services that are accessible to individuals of all backgrounds, instead of just being limited to Muslims (Ismail et al. 2018).

Sharia hospitals are now experiencing economic growth and showing great potential for further development (Ismail et al. 2018). Some Southeast Asia countries have implemented the Sharia hospital concept in providing the healthcare system, such as Malaysia, Singapore, and Indonesia. Indonesia possesses favorable conditions for the establishment of Sharia hospitals to meet the healthcare needs of its predominantly Muslim population (Rimiyati and Susanto, 2021).

As a Sharia hospital, the hospital is required to prioritize Islamic values in all health service provision, thereby ensuring the delivery of excellent Islamic care. Sharia hospitals have a responsibility to ensure that patients are treated in accordance with halal practices, safeguard their privacy, and support them in fulfilling their religious duties, all in order to uphold their faith (Hifdz Al-din) (Islamic Health Institution Network of Indonesia (MUKISI), 2017). Hospitals should ensure that specific religious needs (worship) and patients' daily routines align with the Sharia principles (Mohezar et al. 2017; Tosun and Mısırlıoğlu, 2022). For instance, providing a clean and quiet prayer room for Muslims to perform five daily obligatory prayers, assisting patients who may require assistance in conducting their prayers and ablutions, and playing Qur'an recitations on electronic devices in all nursing wards for patients' spiritual healing (Iranmanesh et al. 2018).

Table 3. Strategic Objectives Based on BSC Perspective

Strategic Objectives
Financial Perspective
The achievement of healthy, independent, and Islamic financial performance
Customer Perspective
Realization of stakeholders' loyalty
Business Process Perspective
The realization of excellent Islamic services
The realization of an integrated Hospital Management Information System (HMIS)
Realization of product (service) diversification
Achievement of promotion and education by utilizing social media
The creation of Corporate Social Responsibility (CSR)
Achieved an increase in the quantity and quality of hospital network collaboration
Growth and Learning Perspectives
Achievement of hospital human resource management improvement
Realization of readiness in facing government policy changes
Realization of human resource in a hospital that is professional and has good morals

Sharia hospitals must also prioritize gender-based health services that align with each individual patient's needs, preferences, and comfort (Tosun and Mısırlıoğlu, 2022). Muslim male patients show a preference for male healthcare professionals when seeking health check-ups, whereas female patients tend to prefer female professionals (Rahman et al. 2017). Indeed, Muslims have a preference for products or services that are appropriate to their religious needs (Rhamdhani and Riptiono, 2023).

The Realization of Human Resources in A Hospital that is Professional and Has Good Morals

The availability of health human resources who are professional and have good morals are crucial for improving health service quality. Islamic regulations regarding patient treatment were not just focusing on the physical aspects of treatment, so competent Muslim professionals must be provided with ethics, integrity, skills, and a comprehensive understanding of Islamic principles and medical practice (Rahman et al. 2018). Islam places significant emphasis on providing holistic treatment that addresses several dimensions of well-being, including emotional, intellectual, spiritual, and social aspects, for both healthcare professionals and patients (Atkinson, 2015; Rahman et al. 2018).

Every hospital service has been modified to align with the ethical guidelines outlined in the Sharia code for medical practitioners. Sharia hospitals are obligated to adhere to the Indonesian Hospital Code of Ethics, the Indonesian Sharia Hospital Code of Ethics, and all relevant legal regulations governing hospitals in Indonesia (Indonesian Hospital Association (PERSI), 2001, 2022; Islamic Health Institution Network of Indonesia (MUKISI), 2017)

Islamic medical practices hold significant value, particularly for Muslim patients who seek comfort and guidance during times of emotional and spiritual crisis. Muslim patients prefer to healthcare professionals such as doctors and nurses, who provide high-quality medical care with a caring, supportive, and friendly approach. (Mohd Suki et al. 2011; Rahman et al. 2018). The adherence of healthcare professionals to Islamic medical ethics, which promotes Sharia principles, significantly affects the satisfaction of Muslim patients in hospital settings (Marzband and Karnami, 2016; Zailani et al. 2016). Muslim professionals with positive values, attitudes, and behavior have a beneficial impact

on others and promote patient loyalty and satisfaction (Mahmood et al. 2023).

Also, physicians working in Muslim-friendly hospitals should have a comprehensive understanding of Islamic jurisprudence, healthcare systems, insurance, and Islamic law (Ali et al. 2015). Hence, Health professionals must understand and implement Sharia nursing fiqh in providing health services to Muslim patients. Sharia nursing fiqh encompasses various aspects, such as providing prayer guidance, facilitating surgery rituals, aiding in purification, ablution, tayammum, hijab guidance, addressing women's blood Fiqh, and providing talqin guidance to Muslim patients nearing the end of life (Islamic Health Institution Network of Indonesia (MUKISI) and Indonesian National Nurses Association (PPNI), 2019).

Managerial Implication

The study contributes to hospital strategic management practices, particularly in Sharia hospitals. Preparing a hospital strategic plan using a BSC approach integrated with Islamic values allows hospitals to develop strategies to enhance overall hospital performance. This includes improving financial and non-financial aspects and achieving superior health service performance in line with Sharia principles. Moreover, this study can provide a reference for stakeholders and health professionals, especially in Sharia-compliant hospitals to be able to integrate Islamic values into the BSC in the process of preparing hospital strategic plans, both in preparing vision, mission, and strategic objectives.

CONCLUSIONS AND RECOMMENDATIONS

Conclusions

A Sharia Hospital has completed several strategic planning stages, namely defining the hospital's vision and mission, conducting a SWOT analysis, and formulating strategic objectives. A BSC approach aligned with Islamic values has been adopted, particularly in defining the hospital's vision and mission and formulating strategic objectives. The Islamic values reflected in the hospital's vision and mission include realizing a Sharia hospital's implementation, management, and services with comprehensive, superior, and selected services. Also, 11 strategic objectives were formulated based on the

BSC perspective, three integrated into Islamic values. The Islamic values reflected in the hospital's strategic objectives include achieving healthy, independent, and Islamic financial performance; the realization of excellent Islamic services; and the realization of human resources in a hospital that are professional and have good morals. This reveals that the BSC has been integrated into the hospital's strategic management process. Furthermore, developing the strategic plan by adopting BSC aligned with Islamic values is expected to guide hospitals in implementing strategies to achieve superior financial and non-financial hospital performance while promoting Islamic values.

Recommendations

This study is the initial phase in analyzing the process of preparing a hospital's strategic plan by integrating Islamic values into the BSC approach. Further research could analyze not only the strategy formulation process, but also strategy implementation analysis, as well as evaluation and control of strategy implementation. This was done to assess whether the integration of Islamic values into the BSC perspective had been successfully implemented. Furthermore, the collaboration between stakeholders, health professionals, and all hospital staff are required to optimize the strategy implementation, thereby can attain and sustain excellent hospital performance.

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