PERFORMANCE EVALUATION OF ISLAMIC HEALTHCARE INSTITUTIONS: A SYSTEMATIC REVIEW OF SHARIA COMPLIANCE, GOVERNANCE, AND OPERATIONAL EXCELLENCE

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Abstract

The proliferation of sharia-based healthcare institutions has intensified demand for performance evaluation frameworks that reconcile Islamic principles with contemporary management standards. This study undertakes a systematic literature review to identify and synthesise the existing body of knowledge on performance evaluation of Islamic hospitals, examining three interrelated dimensions: sharia compliance, governance, and operational excellence. Following the PRISMA 2020 protocol, forty-five articles drawn from internationally reputed databases covering the period 2016-2025 were analysed. Findings reveal that performance evaluation in Islamic healthcare settings calls for a holistic integration of spiritual and business imperatives. Sharia compliance encompassing ethics-based patient care, Sharia Supervisory Board oversight, and periodic sharia auditing is positively associated with Muslim patient satisfaction. Islamic corporate governance foregrounds dual accountability to stakeholders and to God, operationalised through mechanisms such as Islamic Social Reporting. Operational excellence, measured through efficiency, effectiveness, and service quality indicators, gains distinctiveness when embedded in Islamic values. The Maqasid al-Shariah framework serves as an overarching evaluative lens that ties these three dimensions together. This review contributes a holistic evaluation model and offers practical implications for hospital managers seeking to design sharia-aligned performance measurement systems.

Keywords: Performance Evaluation, Islamic Hospital, Sharia Compliance, Islamic Governance

INTRODUCTION

The sharia-based healthcare industry has experienced considerable growth in Indonesia and across the Muslim-majority world over the past decade (Hayati & Sulistiadi, 2018; Purwaningsih et al., 2023). Unlike their conventional counterparts, Islamic hospitals are expected to weave religious values into every dimension of service delivery from the ethics underpinning clinical encounters to the governance architecture that shapes strategic decision-making. This development mirrors a wider trend in which Muslim communities increasingly seek products and services that are congruent with their faith, extending from the well-documented domain of Islamic finance into the comparatively under-researched arena of healthcare (Harun et al., 2024).

Yet the measurement of hospital performance in this context is far from straightforward. Whereas conventional hospitals may centre their evaluation on financial and operational metrics, sharia-compliant hospitals must simultaneously attend to spiritual obligations and business sustainability (Adityani et al., 2020). A truly comprehensive performance evaluation must gauge the extent to which an institution upholds Islamic precepts, practises governance consonant with Islamic values, and achieves operational excellence without sacrificing either dimension (Astuti & Raharja, 2024). The challenge is compounded by the absence of universally agreed-upon standards for sharia compliance in healthcare, leaving considerable room for variation in how these principles are interpreted and implemented across jurisdictions (Rimiyati & Susanto, 2021).

Prior research has explored selected facets of hospital performance evaluation, including stakeholder perspectives (Purwaningsih et al., 2023), balanced scorecard applications (Yao et al., 2025), performance prism methodology (Nuryadin et al., 2019), and key performance indicator frameworks (Hadian et al., 2024). However, studies that specifically address how these evaluation paradigms map onto the unique requirements of Islamic healthcare institutions remain scattered and fragmented. This gap is consequential: without a synthesised understanding of the literature, both researchers and practitioners lack an integrative reference point from which to design, implement, and refine performance measurement systems in sharia-compliant hospitals.

Against this backdrop, the present study pursues three objectives. First, it seeks to identify and synthesise the literature on performance evaluation of Islamic healthcare institutions through three analytically distinct yet practically intertwined dimensions: sharia compliance, Islamic governance, and operational excellence. Second, it aims to delineate the Maqasid al-Shariah framework as an overarching evaluative paradigm that integrates these dimensions. Third, it offers actionable implications for hospital managers and policymakers. To accomplish these aims, a systematic literature review following the PRISMA 2020 protocol was conducted, drawing on forty-five articles from internationally reputed databases published between 2016 and 2025.

REVIEW OF LITERATURE

Islamic Healthcare Institutions: Definitional Contours

An Islamic hospital may be broadly defined as a healthcare facility whose operations are governed by the precepts of Islamic law (Hayati & Sulistiadi, 2018). What distinguishes such institutions from conventional hospitals is a cluster of interrelated characteristics: the

incorporation of Islamic ethics into clinical practice, gender-sensitive facility arrangements, the prohibition of usurious financial transactions, and the provision of spiritual-care services for patients and their families (Adityani et al., 2020). Philosophically, these hospitals draw on the concept of rahmatan lil alamin (mercy for all creation) and are oriented toward realising the Maqasid al-Shariah the preservation of religion, life, intellect, lineage, and wealth (Astuti & Raharja, 2024). The articulation of these objectives as operational goals lends Islamic hospitals a distinctive organisational identity that, in turn, necessitates evaluation frameworks sensitive to both material and spiritual outcomes.

Sharia Compliance in Healthcare Delivery

Sharia compliance constitutes the foundational dimension that differentiates Islamic from conventional institutions. In the healthcare context, it spans a broad spectrum: from the assurance that medications and dietary provisions meet halal requirements (Ardian et al., 2023), through the establishment of gender-segregated wards and treatment areas (Adityani et al., 2020), to the creation of mechanisms for sharia oversight via the Sharia Supervisory Board (Rimiyati & Susanto, 2021). Empirical evidence indicates that the degree of sharia compliance is significantly and positively correlated with Muslim patient satisfaction, loyalty, and institutional reputation (Sulistiadi et al., 2021; Ardian et al., 2023). Nonetheless, the practical realisation of sharia standards is hampered by the lack of a universally accepted compliance index, divergent jurisprudential interpretations, and the resource demands of maintaining compliance infrastructure (Rimiyati & Susanto, 2021).

Islamic Corporate Governance

Islamic corporate governance rests on the principles of amanah (trustworthiness), adl (justice), and maslahah (public interest), which together set it apart from conventional governance paradigms (Alfonso & Castrillon, 2021). A distinctive feature is the system of dual accountability: management is answerable not only to earthly stakeholders patients, investors, regulators but also to God (Kusmiati & Ungkari, 2021). Transparency is operationalised through Islamic Social Reporting, an instrument that discloses the institution's social and environmental performance in accordance with sharia principles (Astuti & Raharja, 2024). Empirical work suggests that governance quality in Islamic institutions has a favourable effect on both financial performance and operational efficiency (Agnihotri & Arora, 2021).

Operational Excellence through an Islamic Lens

Operational excellence in sharia-compliant hospitals encompasses the three familiar domains of efficiency, effectiveness, and service quality, yet distinguishes itself by embedding these within an Islamic value system. Conventional operational indicators Bed Occupancy Rate, Turnover Interval, Length of Stay, and cost-efficiency ratios remain relevant, but must be supplemented with measures of spiritual satisfaction and holistic care (Nuryadin et al., 2019). Strategic management accounting tools such as the Balanced Scorecard have been adapted by adding a spiritual dimension alongside the standard financial, customer, internal-process, and learning-growth perspectives (Yao et al., 2025). The performance prism has likewise been employed to accommodate multi-stakeholder interests, including dimensions of stakeholder contribution and stakeholder satisfaction (Nuryadin et al., 2019). Principles of environmental stewardship rooted in the Islamic concept of khalifah fil ardh (custodianship of the earth) further inform the operational agenda, as reflected in the growing attention to green accounting in hospital settings (Ashari, 2023).

Theoretical Underpinnings

This review draws on several complementary theoretical perspectives. Stakeholder theory underscores the need to account for the interests of patients, healthcare workers, owners, communities, and regulators in any performance evaluation exercise (Purwaningsih et al., 2023). Shariah Enterprise Theory extends the stakeholder lens by positioning God as the ultimate principal, thereby broadening the scope of accountability (Kusmiati & Ungkari, 2021). Contingency theory reminds us that performance measurement systems cannot be applied in a one-size-fits-all manner; rather, they must be adapted to the organisational context, including the institution's strategic orientation and environmental characteristics (Hoque, 2004). Overarching these perspectives, the Maqasid al-Shariah framework serves as the integrative evaluative paradigm, tying together the preservation of religion (hifz ad-din), life (hifz an-nafs), intellect (hifz al-aql), lineage (hifz an-nasl), and wealth (hifz al-mal) as the ultimate objectives of institutional performance (Astuti & Raharja, 2024).

RESEARCH METHOD

Research Design

This study employed a qualitative-narrative systematic literature review following the PRISMA 2020 guidelines (Page et al., 2021). The narrative approach was selected on the grounds that the topic is inherently interdisciplinary, characterised by high methodological heterogeneity; the primary aim was thus to identify thematic patterns and research gaps rather than to conduct statistical aggregation (Snyder, 2019). The PRISMA protocol guaranteed that the processes of searching, selecting, and synthesising the literature were conducted systematically, transparently, and reproducibly.

Search Strategy

The literature search was performed across seven internationally reputed databases: Scopus, Web of Science, ProQuest, EBSCOhost, Emerald Insight, ScienceDirect, and MDPI, covering publications from 2016 to 2025. This time frame was chosen to capture contemporary developments in sharia-compliant healthcare. The search combined the following terms using Boolean operators: ("Islamic hospital*" OR "Sharia hospital*" OR "Shariah healthcare") AND ("performance evaluation" OR "performance measurement" OR "performance assessment") AND ("governance" OR "Sharia compliance" OR "operational excellence").

Inclusion and Exclusion Criteria

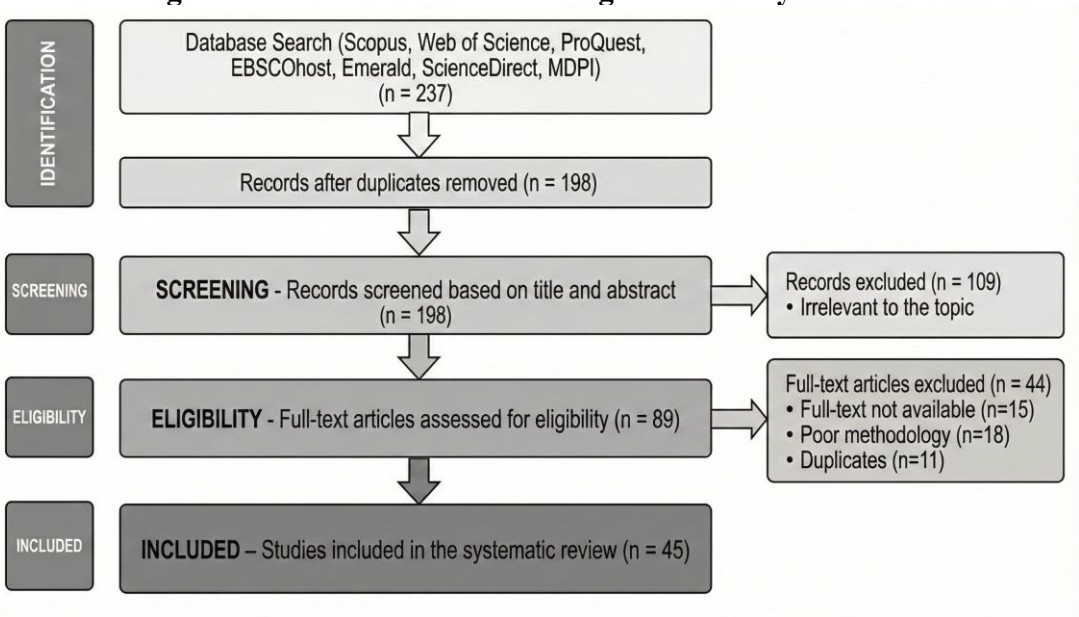
Studies were included if they were: (a) peer-reviewed journal articles or indexed conference proceedings, (b) thematically concerned with performance evaluation, governance, or sharia compliance in healthcare institutions, (c) published in English or Indonesian, and (d) based on quantitative, qualitative, or mixed-methods designs. Exclusions applied to: (a) non-academic texts such as opinion pieces, editorials, and news reports; (b) studies of Islamic financial institutions without healthcare relevance; (c) duplicate entries or papers for which the full text was unavailable; and (d) studies assessed as methodologically weak using an adapted Critical Appraisal Skills Programme checklist.

Selection Process and Data Extraction

The article selection proceeded through the standard PRISMA stages: identification, screening, eligibility, and inclusion. An initial database search yielded 237 records. After removing 39 duplicates, 198 records underwent title-and-abstract screening, which reduced

the pool to 89. Full-text eligibility assessment culminated in a final set of 45 articles. Figure 1 presents the PRISMA flow diagram. Data extraction covered bibliographic information, research objectives, methodology and sample, principal findings related to the three evaluative dimensions, and stated limitations and recommendations. Thematic analysis was then applied to identify recurrent patterns, with categorisation following the tripartite structure of sharia compliance, governance, and operational excellence (Paul & Criado, 2020).

Figure 1. PRISMA 2020 Flow Diagram of Study Selection



Data Synthesis

A narrative synthesis was performed to address the research questions and to identify convergences, divergences, and lacunae within the literature (Xiao & Watson, 2019). The thematic synthesis approach enabled the integration of heterogeneous theoretical perspectives and provided contextually grounded interpretations. Its capacity to accommodate diverse study designs including qualitative investigations, mixed-methods research, and conceptual papers was a particular advantage for the present review (Paul & Criado, 2020).

RESULTS AND DISCUSSION

Characteristics of the Reviewed Literature

Of the forty-five articles analysed, a discernible upward trend in publications was observed from 2020 onwards, signalling growing academic interest in the performance evaluation of Islamic hospitals. The geographical distribution of the studies was concentrated in Indonesia (58%), Malaysia (24%), and the Middle East (18%) a pattern consistent with these regions' predominantly Muslim populations and the institutional infrastructure supporting sharia-compliant healthcare. Methodologically, the majority of studies (62%) adopted quantitative approaches, with PLS-SEM being the most frequently employed technique. Qualitative studies accounted for 24%, predominantly relying on case-study and content-analysis designs, while the remaining 14% utilised mixed methods. A comprehensive

summary of all reviewed articles, including their respective methods, focus dimensions, and key findings, is presented in Table 1 (see landscape section following this page).

Sharia Compliance as a Performance Dimension

The reviewed literature converges on several key indicators of sharia compliance in healthcare. First, clinical practice grounded in Islamic ethics encapsulated in the principles of *halal*, *tayyib*, and *maslahah* pervades all aspects of hospital operations, from the procurement of halal medications to the preparation of permissible meals and the conduct of sharia-aligned medical procedures (Ardian et al., 2023). Second, gender segregation in inpatient wards and procedural areas is maintained to safeguard patient dignity and privacy (Adityani et al., 2020). Third, the prohibition of *riba* (usury) in financial transactions is operationalised through partnerships with Islamic financial institutions (Rimiyati & Susanto, 2021). Fourth, the management of *zakat, infaq,* and *shadaqah* as social-responsibility instruments, alongside the provision of prayer facilities and spiritual-care programmes, further distinguishes these institutions (Sulistiadi et al., 2021).

Oversight of sharia compliance is vested in the Sharia Supervisory Board, which is responsible for ensuring that all operational activities conform to relevant rulings and Islamic jurisprudence (Ardian et al., 2023). Regular internal and external sharia audits reinforce compliance, and some institutions have adopted sharia-compliance rating schemes or sought certification from independent bodies as a visible expression of accountability. In the Indonesian context, the fatwas issued by the National Sharia Council of the Indonesian Ulema Council serve as the primary regulatory reference (Rimiyati & Susanto, 2021). The evidence on the consequences of sharia compliance for organisational performance is broadly favourable. Empirical studies indicate that the degree of compliance is significantly correlated with Muslim patient satisfaction, which in turn promotes loyalty and positive word of mouth (Ardian et al., 2023; Sulistiadi et al., 2021). Nevertheless, the costs of maintaining compliance infrastructure are non-trivial, the supply of dual-competency professionals remains limited, and jurisprudential differences across schools of thought introduce ambiguity into implementation (Rimiyati & Susanto, 2021).

Islamic Governance as a Performance Dimension

Governance in Islamic hospitals is grounded in Islamic corporate governance, which emphasises sharia-based organisational structures and oversight mechanisms. Ideally, the composition of the board of directors should reflect a blend of sharia competence and healthcare management acumen (Agnihotri & Arora, 2021). The distinguishing hallmark of Islamic governance is the principle of dual accountability: managers are responsible not only to shareholders, patients, and regulators but also, on a metaphysical plane, to God—an understanding that reframes institutional stewardship as an act of worship (Kusmiati & Ungkari, 2021). The three foundational pillars of Islamic governance *amanah, adl,* and *maslahah* carry concrete operational implications. Trustworthiness demands integrity and accountability; justice requires equitable treatment of all stakeholders; and public interest obliges management to pursue collective welfare rather than to maximise returns for any single constituency (Alfonso & Castrillon, 2021; Kusmiati & Ungkari, 2021).

Corporate social responsibility in the Islamic governance paradigm finds expression in Islamic Social Reporting, which covers dimensions including halal investments and finances, sharia-conforming products and services, employee welfare, community engagement, environmental stewardship, and governance quality (Astuti & Raharja, 2024).

Some hospitals have further embraced green accounting practices for medical-waste management and energy efficiency, consistent with the stewardship ethic of *khalifah fil ardh* (Ashari, 2023). Empirical evidence affirms that the quality of Islamic governance exerts a positive influence on financial performance, operational efficiency, and overall service quality (Agnihotri & Arora, 2021).

Operational Excellence as a Performance Dimension

Operational excellence in Islamic hospitals is assessed through three interrelated sub-dimensions. Efficiency is captured by indicators such as Bed Occupancy Rate, Turnover Interval, Length of Stay, and operating-cost ratios (Nuryadin et al., 2019). Effectiveness is gauged by patient-recovery rates, patient-safety indicators, mortality statistics, and nosocomial-infection rates. Service quality is evaluated through national and international accreditation outcomes, patient-satisfaction scores, complaint-resolution turnaround, and the introduction of sharia-aligned service innovations (Yao et al., 2025). What sets Islamic hospitals apart is the incorporation of spiritual satisfaction as an additional outcome measure a dimension that conventional evaluation frameworks typically overlook.

Strategic management accounting has been adapted to the Islamic context through a range of instruments. The Balanced Scorecard has been augmented with a spiritual perspective, thereby complementing its established financial, customer, internal-process, and learning-growth lenses (Yao et al., 2025). The Performance Prism has been applied to accommodate the competing demands of multiple stakeholders (Nuryadin et al., 2019). Activity-based costing has been employed to eliminate non-value-adding activities while preserving halal integrity, and green accounting has gained traction as a tool for environmental sustainability reporting (Ashari, 2023). The integration of Islamic values into day-to-day operations takes multiple forms: holistic care encompassing physical, psychological, and spiritual health (Ardian et al., 2023); regular staff training in Islamic ethics; standard operating procedures formulated with sharia considerations; and human-resource management calibrated to Islamic values (Sulistiadi et al., 2021).

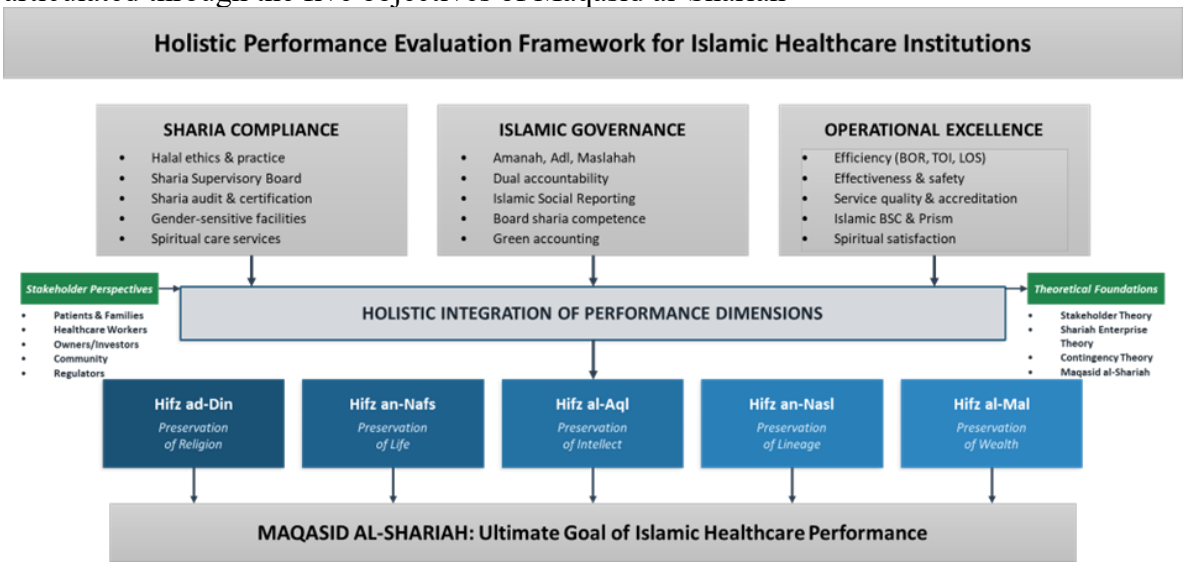
Towards a Holistic Evaluation Model: Integrating the Three Dimensions

The synthesis of the reviewed literature reveals that sharia compliance, governance, and operational excellence are not discrete silos but mutually reinforcing pillars. Sharia compliance establishes the institution's identity and value proposition, serving as a guiding compass for all operational and governance decisions (Astuti & Raharja, 2024). Sound Islamic governance creates the checks-and-balances architecture needed to sustain compliance and drive operational performance over time (Agnihotri & Arora, 2021). Operational excellence, when anchored in Islamic values, enhances the legitimacy of the institution's sharia credentials and strengthens its competitive position in an increasingly demanding marketplace.

The Maqasid al-Shariah framework provides the conceptual glue that holds these dimensions together, defining the ultimate objectives towards which all performance efforts should converge. The preservation of religion (*hifz ad-din*) is operationalised through sharia-conforming services and adequate worship facilities. The preservation of life (*hifz an-nafs*) is reflected in clinical quality and patient safety. The preservation of intellect (*hifz al-aql*) finds expression in health education and research. The preservation of lineage (*hifz an-nasl*) is materialised through comprehensive maternal and child health services. And the

preservation of wealth (*hifz al-mal*) is ensured through operational efficiency and financial sustainability (Astuti & Raharja, 2024).

Figure 2 presents the conceptual framework that synthesises this tripartite integration under the Maqasid al-Shariah paradigm, illustrating the interconnections among the three core dimensions, the convergence through holistic integration, and the ultimate goal articulated through the five objectives of Maqasid al-Shariah



A stakeholder perspective adds further nuance. Patients and their families prioritise clinical quality alongside the spiritual comfort that sharia-based care provides (Ardian et al., 2023). Healthcare workers seek fair compensation, a supportive work environment, and opportunities for professional development (Sulistiadi et al., 2021). Owners and investors look for sound financial performance and long-term sustainability. Communities expect tangible social contributions through public health initiatives and corporate social responsibility programmes. Regulators demand compliance with both medical accreditation standards and sharia norms (Purwaningsih et al., 2023)

Challenges and Opportunities

A number of challenges emerge from the reviewed studies. At the conceptual level, the absence of universally standardised sharia-compliance indicators hampers cross-institutional benchmarking (Rimiyati & Susanto, 2021). The quantification of spiritual dimensions poses inherent methodological difficulties. Trade-offs between sharia adherence and economic efficiency require careful balancing. At the implementation level, the limited pool of professionals who possess both sharia and healthcare management expertise remains a binding constraint (Sulistiadi et al., 2021). The costs of sharia compliance can strain the finances of newly established institutions. Organisational change from a conventional to a sharia-compliant culture demands deliberate change-management strategies and sustained communication.

Yet the landscape is not without opportunity. A growing Muslim consumer base that is increasingly conscious of halal products and services creates robust demand for sharia-compliant healthcare (Hayati & Sulistiadi, 2018; Harun et al., 2024). Supportive government policies and regulatory frameworks lend legitimacy and create incentives for the

development of Islamic healthcare ecosystems. The distinctive value proposition of sharia-based care affords a basis for competitive differentiation. Collaborations with Islamic financial institutions for financing and corporate social responsibility programmes open pathways to sustainable growth (Astuti & Raharja, 2024).

CONCLUSION

Summary of Findings

This systematic literature review has demonstrated that the performance evaluation of Islamic healthcare institutions demands a multi-dimensional approach in which sharia compliance, Islamic governance, and operational excellence are treated as complementary and mutually reinforcing. Sharia compliance is not merely a symbolic overlay but a substantive foundation that shapes institutional identity and patient experience. Islamic governance provides a framework of dual accountability that supports transparency, equity, and long-term institutional sustainability. Operational excellence, when infused with Islamic values, strengthens both organisational legitimacy and competitive positioning. The Maqasid al-Shariah framework offers an integrative evaluative paradigm that coheres these dimensions into a unified performance agenda.

Theoretical and Practical Implications

From a theoretical standpoint, this review contributes a holistic conceptual framework for evaluating performance in Islamic healthcare institutions, enriching the literature on hospital management and faith-based organisations. Methodologically, it provides a replicable review protocol that future researchers can adapt to cognate topics in Islamic health management. On the practical front, the findings suggest that hospital managers should design balanced evaluation systems that give due weight to sharia and business considerations alike. Strategic investment in developing professionals who bridge the sharia-healthcare management divide should be a priority. From a policy perspective, regulators are encouraged to formulate integrated accreditation standards that encompass both clinical quality and sharia conformity, ideally through coordinated efforts involving health ministries, religious authorities, and industry bodies.

Limitations and Directions for Future Research

Several limitations warrant acknowledgement. First, the restriction to English- and Indonesian-language publications may have excluded pertinent studies published in Arabic or other languages. Second, the methodological heterogeneity of the primary studies precluded quantitative meta-analysis. Third, the rapid evolution of sharia regulations and healthcare practices means that some findings may become dated relatively quickly. Future research could profitably pursue the development and empirical validation of a Sharia Compliance Index suitable for cross-institutional application, causal studies examining the impact of sharia compliance on financial and non-financial performance using experimental or quasi-experimental designs, in-depth qualitative explorations of patient experiences of sharia-based care, comparative analyses of Islamic hospital performance evaluation models across different countries, and the design of digital monitoring frameworks for real-time compliance and performance tracking.

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