

# MEDIA SYARI'AH

*Wahana Kajian Hukum Islam dan Pranata Sosial*

Vol. 18, No. 2, Juli-Desember 2016

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# **MEDIA SYARI'AH**

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# Implementation of Islamic Principles of Corporate Governance Guidelines for Charity Health of Muhammadiyah

*Dian Berkah*

**Abstract:** *The development of corporate governance issues continue to grow up to be a concern for Islamic studies scholars. There are those that directly analyze corporate governance in Islamic perspective, so the term is found on Islamic corporate governance. Furthermore, the developing corporate governance in the field of clinical as initial of clinical governance. But in its development, no studies have analyzed the clinical governance from the perspective of Islam, so it would appear a Islamic clinical Governance. This study seeks to identify the governance of Muhammadiyah charitable efforts in Indonesia engaged in the field of health by using the library based study method that is a part of the qualitative research approach. The paper found the history of the charitable efforts of health Muhammadiyah, the guiding principles of Muhammadiyah charitable health effort and the Islamic concept of clinical governance. Muhammadiyah is chosen for several reasons. Firstly, the Muhammadiyah organization in Indonesia that has a network to village level. Secondly, the first Islamic organization Muhammadiyah engaged in the business of charity health. Thirdly, the Islamic organization Muhammadiyah charitable health efforts that havespread throughout every region in Indonesia. Fourthly, Muhammadiyah has governance guidelines charitable efforts such as PedomanAmal Usaha Kesehatan, Pedoman Hidup Islami Warga Muhammadiyah (PHIWM) and Matan Keyakinan dan Cita-cita HidupMuhammadiyah (MKCHM) etc.*

**Keywords:** Good Corporate Governance, Clinical Governance, and Muhammadiyah

## BACKGROUND

In economic studies the issue of corporate governance continues to experience growth. Because it is not wrong if corporate governance is becoming an important issue to be discussed. According to Iqbal and Mirakhor there are four factors that led to these developments; firstly, growing institutional of investors (such as pension funds institutions, insurance companies, and mutual funds). Secondly, the increasing concern and criticism over the lack of monitoring and control of public corporations, which led to economic and social development is not optimal. Thirdly, the change of view that is involving stake holders as part of corporate governance. Finally, the effect of increasing globalization of capital markets, the trend of institutional deregulation, and liberalization of investor activity (Iqbal and Mirakhar, 2008).

the factors is mentioned above that reflecting the proportional relationship between the change in society's view of corporate governance with the emergence of problems of economic and social development is not motivated by economic and social relations optimally, both of internal and external

to the company with stakeholders outside of the company. Naturally, this development goes to make improvements to formulate the principles in managing an entity. For example, the enterprise sector there is as corporate governance known as good corporate governance, which in turn has developed into as good corporate governance terms, as those terms are used by the Indonesian government.

Directly by the government through the Ministry of State-Owned Enterprises (BUMN) has instructed the entire corporate under its auspices to implement good corporate governance. Such instructions as written in the ministerial decree of BUMN Number



117/M-Mbu/2002 in 2002 that is tell about the implementation of good corporate governance practices in BUMN (state owned enterprise). Even Bouna who analyze some regulations in Indonesia has summarized the principles of corporate governance, although not all regulation speak directly, but all regulations (laws) contains the spirit or values of good corporate governance.

In processing, the experience of corporate governance tells the process of internalizing the values of Islamic, given the existence of an entity that is labeled Islam continues growing in the community. Therefore, corporate governance has become a conversation in line with Islamic economic development, which is part of the study of Islam (Islamic Studies). For example Choudhury and Hoque find theoretical basis and philosophy of corporate governance is the mixing or combination of Islamic economics with an institutional perspective (Choudhury, 2006). At the same time Tapanjeh (a chairmen of the accounting of Mutah University, Karak, Jordan) who analyze comparative corporate governance principles from two perspectives directly. The one of them, he concluded corporate governance in Islamic perspective has a broader reach and do not separate between the roles and responsibilities in all actions and obligations under the auspices of Islamic law (Tapanjeh, 2009).

That argument is not different with the finding Hasan (2009) who saw the difference between the corporate governance western perspective (Anglo-Saxon and European) and corporate governance Islamic perspective. Furthermore, he saw no difference in world view that is so fundamental that corporate governance in Islamic perspective stems to tawhid, shariah, and the concept of shura. With more specific, Lewis wrote Islamic corporate governance by focusing on stakeholders or constituents research that related to corporate. So he sees the difference

between corporate governance and Islamic corporate governance lies in who constituent or wider stakeholders (Lewis, 2005).

In developing the concept of corporate governance continues to spread in other fields such as health that known as clinical governance or governance of the hospital as popularized by Oleg BPAC. This organization (BPAC) makes a major guide in managing healthcare organizations (Kane, 2005). But during a search specifically undiscovered writers research or writing who viewed governance hospital or clinical governance from an Islamic perspective.

However, the authors found the one of articles that is Pudjaningsih's writing that tells about Muhammadiyah and Charity Health Sector Enterprises. In his writings, he saw how the health care system Islamic seen in the absence of a conflict of interest between medical personnel and any decisions based on the interests of the patient. Thus the patient will be Islamic services in accordance with the nature of humanity. With that goal, this paper is directed, primarily to find hospital governance in Islamic. In this case, the authors analyze the guidelines Charity Health Enterprises Muhammadiyah. in this case Muhammadiyah is an organization that bases every stride motion based on the Quran and al-Hadith. In addition, the Muhammadiyah has many hospitals throughout Indonesia.

#### The history of Muhammadiyah hospital

In 1912 Ahmad Dahlan in thinking and translate thoughts into actual practices (Muhammadiyah, 2005). In generally, the existence of Muhammadiyah can be felt directly by the people and the nation of Indonesia. Commencing a century of Muhammadiyah successful motion affirming religious teachings by various charitable efforts of Muhammadiyah (AUM) that are moving into different fields of practical work. So Muhammadiyah

can act directly in the middle of society, especially in enhancing human dignity.

The one of Muhammadiyah programs is charity effort Muhammadiyah in the health field. According Sjoedja said that Ahmad Dahlan as a foundation of Muhammadiyah charitable activities of social enterprises. As a disciple, Sjoedja directly appointed to be the chairman of Penolong kesengsaraan Oemoem (PKO). The field which became the forerunner to the establishment of PKU Muhammadiyah that Hospital still exist in Jogjakarta with the name of PKU Muhammadiyah Hospital in Yogyakarta (Soedja, 2003).

Haji Soedja who is intelligence in the capture of al-Ma'un interpretation letter was taught by Ahmad Dahlan, into the mind to establish hospital (clinical) in 1923. Of course, not mere wishful thinking, because it is fifteen the next year, in 1938 has stood PKO Muhammadiyah Hospital who is on the road Ngabean, Jogjakarta (Soedja, *Ibid.*, p. 2). In recorded history, when ill Haji Soedja 'treated in Catholic hospitals, and certainly there is no hospital that is labeled Islam. So can introduc vision of Hajj Soedja in establishing hospital at the time, given the background of one of the Muhammadiyah is to stem the flow of Christianization.

In formal legislation, there is recorded since 1988 Muhammadiyah has been recognized as legal entities which are not only engaged in religious, but Muhammadiyah as well as legal entities engaged in the health field. Such provision as is provided in the decree the Ministry of Health of the Republic of Indonesia No. 155/Yan.Medi/Um/1988 (Muhammadiyah, 2013). Even throughout the annals of history of its development, Muhammadiyah has had 457 charitable efforts in the health field are scattered throughout Indonesia.

However Muhammadiyah had been confused with the publication of the Law of the Republic of Indonesia Number 44 of 2009 on the hospital. Considering there are chapters that are not principled origin adapted to the principles of justice that the Constitution of 1945. For example, Article 7, paragraph 4; Hospital founded by private legal entities must whose business is only engaged in hospitalization. Of course this is very detrimental to the Muhammadiyah because it is considering an organization that not only legal entities engaged in health, but also education and teaching, as well as the religious field which is characterized as an organization that is engaged in propaganda.

Other article is Article 21 of Law No. 44 which explains that the hospital should be managed in a legal entity with the purpose of profit in the form of a Limited Liability Company or Individual. Of course this is very disturbing Muhammadiyah movement, given the Muhammadiyah as an institution that is not a PT or Individual. The next chapter is Article 17, Article 25, and Article 82 of Law of the Republic of Indonesia Number 44 of 2009.

As the solution, Muhammadiyah moving judicial conduct of the articles that are contrary to the principles of justice and basic shrimp Act 1945. In such cases, Muhammadiyah -as represented by Prof. Dr Din Syamsudin, MA and Prof. DrSyafiq A. Mughni, MA, Central Executive Muhammadiyah- apply for judicial review of those chapters. In the end, the Constitutional Court to accept and grant the application and annul the articles contained in the law on hospitals that are contrary to the principles of justice and the 1945 Constitution (Constitutional Court, 2013).

Events as mentioned above, is really a valuable lesson for Muhammadiyah, especially in running a business in creating health and welfare of the community. This effort as one of Muhammadiyah's efforts in order to achieve the ideal vision of Muhammadiyah namely the creation of an Islamic society in truth.

At the same time the effort is directed in order to achieve the ideal mission of Muhammadiyah which uphold the pure monotheism based al-Quran and al-Sunnah, as well as disseminate and promote the pure Islamic teachings and realizing Islam in private life, family, and community (Muhammadiyah, 2010)

### Clinical governance of Muhammadiyah

Muhammadiyah hospital governance or hospital governance is guiding about hospital governance known as clinical governance. Just not found clinical governance in Islamic perspective. Therefore, the author borrows principles summarized in the Islamic Corporate Governance (ICG) as already described in the introduction. The first of all, governance rooted in monotheism, Islamic principles and the concept of shura. The second, governance does not distinguish between the roles and responsibilities in all actions and obligations breath Islamic law. The finally, governance constituents or stakeholders who have a wider (internal and external). Fourth, governance is no conflict of interest between medical personnel and any decision based on the interests of the patient.

Furthermore, the principles mentioned earlier that Islamic Corporate Governance will be used to analyze the guidelines on the implementation of Muhammadiyah Charity Health Enterprises. Thus, a conclusion can be found the guidance of Charity Health Enterprises Muhammadiyah as the forerunner of Islamic or Clinical Governance Governance In Islamic Hospital. According Pudjaningsih government's inability to provide healthcare to the entire community must raise public awareness keikutsertakan, so came the private health care as do Muhammadiyah. Furthermore, he suggested it is proper Muhammadiyah has Muhammadiyah health care system.

In Muhammadiyah hospital management is under the responsibility of the Governing Council assisted Peryarikatan Muhammadiyah Trustees of Public Health (MPKU) located at the central level (Muhammadiyah, the provincial level (Regional Chairman of Muhammadiyah), and the district / city (Muhammadiyah Regional Leadership) , as well as the Governing Body Daily (BPH). Of course, all of which run under kordinsasi located at the central level or the Assembly of Trustees public health of Muhammadiyah.

In the organization of hospital governance, Muhammadiyah has issued a decree relating to the guidelines of the Charity Muhammadiyah that is Muhammadiyah Health Enterprises. These measures were taken in order to realize the program Muhammadiyah effective and efficient in planning, organizing, coaching, and supervision of Charity Health Enterprises. Even indirectly, that goal has become one of the Muhammadiyah in determining the consideration for the decision on guidelines Charity Health Enterprises Muhammadiyah. In practice, the guidelines submitted to the Council of Trustees of the Public Health Muhammadiyah, so the journey issued further regulations aimed as an explanation of the guidelines Charity Muhammadiyah Health Enterprises (MPKU Muhammadiyah, 2011).

In the guidelines clearly illustrated on the identity Charity Muhammadiyah Health Enterprises engaged as a form of humanitarian efforts with health propaganda effort Amar Ma'rufNahiMunkar and Tajdid originating in al-Quran and al-Hadith. In its implementation, Charity Health Enterprises Muhammadiyah sticking to the principles embodied in the Code of Muhammadiyah. Charity guidelines Muhammadiyah Health Enterprises mention some principles such as excellence, trust, honesty, professional, mission orientation, general kemashlahatan, reliability, impartiality, and obey the Persyarikatan.

If checked in Islamic Life Residents Muhammadiyah there are 13 points that serve as guidelines in managing the Business Charity are important points that characterize specialized in Business Charity Governance Muhammadiyah with the following explanation,

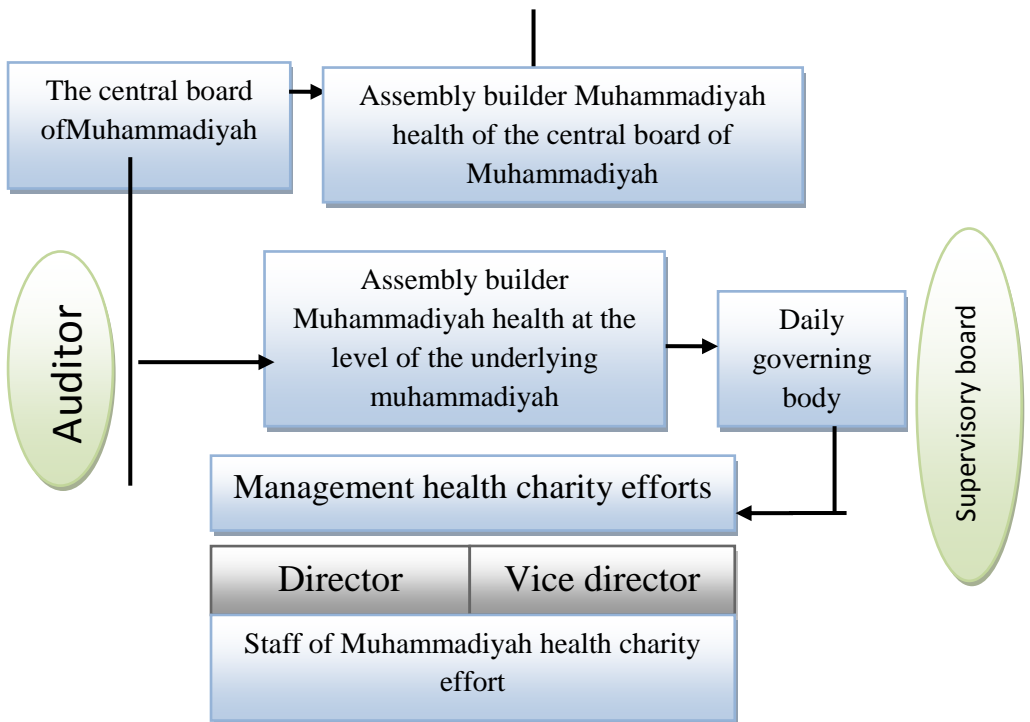
"The entire leadership, employees, and managers of Business Charity Muhammadiyah besides doing routine work activities and become obligations also familiarized do activities that strengthen and improve taqarrub to God and spiritual enrichment, and the glory of morality through lectures, tadarrus, and study the Koran and al-Sunnah, and forms of worship and other mu'ammalah strong embedded and integrated into all activities of Muhammadiyah Business Charity "(Hambali, 2010).

From this explanation, it can be seen the Islamic principles of corporate governance that it is rooted in the principle of tawhid, sharia and the concept of shura. These principles as Hasan analysis in research on corporate governance; western and Islamic perspektive- really have terimpelentasikan in the Code of Business Charity Health Muhammadiyah. Thus it can be justified if it can be as pedomana forerunner tersusunya Islamic concept of Clinical Governance.

Furthermore, Directly Guidelines Charity Health Enterprises Muhammadiyah summarizes the general provisions of the governance structure Charity Health Enterprises Muhammadiyah. In this case, the Muhammadiyah located directly as the owner of the Health Business Charity. While organizers submitted to the Governing Persyarikatan (Muhammadiyah) located at the relevant level. Furthermore, Chairman of Muhammadiyah which organizes Charity Health Business Daily Executive Agency (BPH) that is given the task and responsibility as daily executor of the

administration, coaching, and supervision of Charity Health Enterprises. In other words BPH served as the board of trustees.

In processing, the Governing Charity Health Enterprises Muhammadiyah is the director and deputy director appointed and commissioned by the Chairman of Muhammadiyah. Furthermore BPH lift Muhammadiyah Business Charity employee who served as executive personnel health charity efforts. If it can be seen depicted governance structure Charity Health Enterprises Muhammadiyah as follow



Based on the mentioned structure above, it can be seen the principle of accountability that is summarized in the guidelines Charity Health Enterprises Muhammadiyah with the following explanation:



Firstly, Muhammadiyah is the leader of the centipede who is responsible for and on behalf of Muhammadiyah. More clearly related to the position and function of Muhammadiyah can be seen in chapter 6 Guidelines Charity Health Enterprises Muhammadiyah as described with the following explanation "a) The head Persyarikatan responsible for organizing Charity Health Unit and b) in carrying out its responsibilities Muhammadiyah Leaders assisted by the Assembly of Trustees Public Health and the Board Executive Committee (MPKU Muhammadiyah, 2011).

Secondly, the Council of Trustees of Muhammadiyah Health dalam institutions under Muhammadiyah (PPM) which assists the PPM in the field of health in organizing and managing Charity Health Enterprises Muhammadiyah. In more detail about the duties, powers, and functions MPKU can be seen in chapter 7 Guidelines Charity Health Enterprises Muhammadiyah as follows, a) Assembly serves as an element of leadership in the organization Persyarikatan Charity Health Enterprises. b) the Governing Council in charge of implementing the policy in the administration Persyarikatan Charity Health Enterprises. c) The Assembly shall perform the functions, duties, authority with the approval of and responsible to the Governing Persyarikatan. d) In particular, the Council authorized the central level to include provisions concerning the implementation of the policy in the administration of Chief Persyarikatan Charity Health Enterprises.

Thirdly, the National Executive Committee (BPH) is a body established by the Governing Persyarikatan that berfunksi as supervisory board, so that the duty and responsibility as daily executor of the administration, coaching, and supervision of Charity Health Enterprises Muhammadiyah. Clearly related to the position, functions, and duties of BPH can be seen in chapter 8 Guidelines for the implementation of Muhammadiyah of Charity

Health Enterprises Muhammadiyah with the following explanation;

- a) The Governing Body shall dibetuk by Amal Daily Health Enterprises Muhammadiyah.
- b) BPH served as daily executor on doing Charity Health Enterprises.
- c) BPH is responsible and obligated to give a report on the performance of its duties to the Chairman Persyarikatan who picked through the Assembly.
- d) The head of BPH consists of a chairman and four members consisting of elements representing Persyarikatan leadership, community leaders, and experts in the field.
- e) The term of office of the chairman and members for four years and may be reappointed for subsequent periods.
- f) Chairman of BPH can be held by the same person maximum two terms.
- g) The appointment and dismissal of the chairman and members of BPH governed by the provisions of Assembly.
- h) Provisions on as referred to in point f can be excluded with the approval of Muhammadiyah.
- i) The Chairman and members of BPH appointed and dismissed the suggestion of the Assembly with the following conditions; 1) General Hospital (RSU) class A, Special Hospital (SSR) class A, and Teaching Hospital by Muhammadiyah. 2) General Hospital (RSU) class B, C, and D, Special Hospital (SSR) class B and C by the Governing Persyarikatan notch above Persyarikatan organizers.

Fourthly, Chairman of the charitable efforts of health (director and deputy director or head and deputy head) was tasked by the Governing Persyarikatan through the selection and proposal of Majelis of Trustees of Public Health healthproviders charitable efforts of Muhammadiyah. In detail associated with Amal leader

of Muhammadiyah Health Unit can be seen in Article 13 of the Code of Business Charity Health Muhammadiyah as follows;

- a) Business Charity Hospital Health shaped dipimmpin by a director and deputy director. The appointment and dismissal of the director and deputy director with the following conditions: 1). General Hospital (RSU) class A, Special Hospital (SSR) class A, and Teaching Hospital by Muhammadiyah. 2) General Hospital (RSU) class B, C, and D, Special Hospital (SSR) class B and C by the Governing Muhammadiyah notch above Muhammadiyah organizers Business Charity Health clinics and other shaped headed by a chief and deputy chief. The appointment and dismissal of the deputy head and Business Charity Clinic and other forms by the Governing Muhammadiyah notch above Muhammadiyah organizers.
- b) Leadership Charity Health Enterprises duty and authority to manage Charity Health Enterprises.
- c) The leadership of Charity Health Unit in carrying out its duties and authorities are responsible to the Governing Persyarikatan lifted.
- d) Term Leadership Business Charity Health for four years and may be reappointed in the next period.
- e) The Director and the head can be held by the same person a maximum of two terms and can be excluded if the approval of Muhammadiyah.
- f) the procedure for the appointment and dismissal, functions, duties, and authority of leaders Charitable Health Enterprises governed by the provisions of Assembly.

Fifthly, employees Charity Health Enterprises is any person appointed and commissioned by BPH who serves as the

executive power is the charitable efforts of health. In detail related to the duties, powers, and functions of the employees Charity Health Enterprises Muhammadiyah can be seen in Article 14 of the Code of Business Charity Health Muhammadiyah with the following explanation: a) the employee Charity Muhammadiyah Health Unit consists of permanent employees and temporary employees consisting of medical calm and medical support, nursing staff, pharmacy personnel, personnel kerohanisan, hospital management personnel, and non-medical personnel. b) The number and types of employees as mentioned in point a adapted to the shape and type of Charity Health Unit held. c) Employee Charitable Health Enterprises appointed and dismissed by BPH regulated by the provisions of Assembly. d) Employee Charitable Enterprises that do not have BPH appointed and dismissed by the Assembly. e) employees Charity Health Unit in performing their duties to obey the principles, policies, and regulations of Muhammadiyah.

Clearly we can see in the Implementation Guidelines Charity Health Enterprises Muhammadiyah Islamic principles of Corporate Governance contain highly relevant to research in the Islamic Lewis Corporate Governance that he sees the difference between corporate governance and Islamic corporate governance lies in who constituent or wider stakeholder (Lewis, 2005).

Thought the above can be reflected in the Business Charity Health Muhammadiyah involving stakeholders who are not only in the internal Charity Health Unit as Chairman of Muhammadiyah as the owner and Chairman of Business Charity

Health as director and deputy director, but Charity Health Enterprises Muhammadiyah also involve stakeholders who are the external as community leaders and experts that exist in the art. Of Involvement of stakeholders as it will greatly affect how Charity Health Enterprises Muhammadiyah make decisions in the administration of Charity Health Enterprises. Likewise, an explanation can be found summarized in Islamic Life Residents Muhammadiyah Guidelines that describe life in managing the Business Charity Muhammadiyah as follows,

"Charity Business Leaders of Muhammadiyah constantly trying to improve and develop the charitable efforts of its responsibility earnestly. This development becomes very necessary in order to charitable efforts can always compete in goodness (fastabigulkhairat) in order to meet society's guidance and age ".

From the formula above, Amal How is led by the leader of Muhammadiyah Business Business Charity full responsibility in order pastabiq al-Khairat or competing in goodness. Even in the Code of Business Charity kemashlahatan Muhammadiyah Health summarizes the general principle or general interest. Will certainly affect the spirit in practice how every decision that appeared totally rooted to the benefit of patients. Of course, the explanation is in line with the analysis in the paper Pudjaningsih Muhammadiyah and Charity Health Sector Enterprises. That the health care system there is no conflict of interest Islamic medical personnel and any decision directed towards the interests of the patient, so that they really feel as Islamic services in accordance with human dignity. Thus not a hasty decision if said guidelines Charity Health Enterprises as guidelines to implement the principles of Islamic services, so pedomana can be a forerunner to the establishment of the Islamic concept or governance Clinical Governance in Islamic Hospital.

## Conclusion

Starting from the issue of corporate governance or corporate governance, comes the issue of Islamic Corporate Governance derived from Islamic thinkers studies. In this case, find a difference principle nested within them Islamic corporate governance. Among them, first, governance rooted in monotheism, Islamic principles and the concept of shura. Second, governance does not distinguish between the roles and responsibilities in all actions and obligations breath Islamic law. Third, governance constituents or stakeholders who have a wider (internal and external). Fourth, governance is no conflict of interest between medical personnel and any decision based on the interests of the patient.

Furthermore, the principles mentioned above, actually reflected in the guidelines Charity Health Enterprises Muhammadiyah. Necessarily go hand in hand with the doings of Muhammadiyah in establishing Charity efforts in the health field since 1923 until now Muhammadiyah has about 457 Charity Health Enterprises are scattered throughout Indonesia. Thus the conclusion is not in a hurry to say guidelines Charity Health Enterprises Muhammadiyah as a forerunner to the Islamic concept of Clinical Governance. Meningat have no issues about the governance of the hospital known as clinical governance.

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