

BUSINESS ETHICS AS A BASIS FOR DESIGNING THE VISION AND MISSION HOSPITALS: EMPIRICAL EVIDENCES FROM MUHAMMADIYAH HOSPITAL PONOROGO, INDONESIA

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ABSTRACT

This study aimed to identify business ethics practiced in hospital-based religious values as the basis for designing the vision and mission. Designing was done by discussing business ethics found in this research with the ethical and moral concepts of Islam and Muhammadiyah. This research was conducted at Muhammadiyah hospital. This study used a qualitative approach to the phenomenological analysis techniques to process data collected through in-depth interview, outside observation, and relevant documentation. In-depth interviews carried out ten times for eleven key informants. Focus Group Discussion held twice for twenty-one executive employees. Observation was done for eleven times over a period of six months, including observation and interviews with ten customers. Triangulation process is done by presenting the opinion of prominent figures in Muhammadiyah through his writing in several books on the values of Muhammadiyah including basic ideological struggle of the Muhammadiyah founder KH Ahmad Dahlan. Similarly, the theory of Islamic Business Ethics findings are used to guide the Vision, Mission and then business ethics practiced by the management and employees of Muhammadiyah Hospital.

Key words: *Islamic Business Ethics, Vision and Mission, Phenomenology.*

ETIKA BISNIS SEBAGAI DASAR PERANCANGAN VISI MISI RUMAH SAKIT: TEMUAN EMPIRIK DARI RS MUHAMMADIYAH PONOROGO INDONESIA

ABSTRAK

Penelitian ini mengidentifikasi etika bisnis yang ada di rumah sakit berbasis nilai-nilai agama untuk merancang visi dan misi. Rancangannya dilakukan dengan membahas etika bisnis yang ditemukan dalam penelitian ini dengan konsep moral dan etika. Penelitian ini dilakukan di rumah sakit Muhammadiyah. Penelitian ini menggunakan pendekatan kualitatif dengan analisis fenomenologis untuk memproses data yang dikumpulkan melalui wawancara mendalam, observasi out side, dan dokumentasi yang relevan. Wawancara mendalam dilakukan sepuluh kali pada 11 informan kunci . Kelompok diskusi terfokus diselenggarakan dua kali pada 21 karyawan eksekutif. Pengamatan dilakukan selama 11 kali selama enam bulan, termasuk observasi dan wawancara dengan 10 pelanggan. Proses Triangulasi dilakukan dengan menghadirkan pendapat tokoh di Muhammadiyah melalui tulisannya pada beberapa buku tentang nilai-nilai Muhammadiyah termasuk ideologi perjuangan pendiri Muhammadiyah yaitu KH Ahmad Dahlan. Demikian pula, teori Etika Bisnis Islam dipakai untuk menentukan Visi, Misi dan juga etika bisnis yang dipraktikkan oleh manajemen dan karyawan Rumah Sakit Muhammadiyah.

Kata Kunci: *Islamic Business Ethics, Vision and Mission, Phenomenology.*

INTRODUCTION

In private life, the values of a propulsion and steering of behavior. Value is the foundation for understanding the attitudes and motivations, therefore if an organization wants to create awareness about the economic values required commitment among members of the organization. Education and health sectors are areas of public service are the main economic sectors of a country. Still poor health care in this country, makes some people, especially young people turn to alternative medicine services. Improvement of public services requires a good understanding of the values. Alisyahbana (1986: 61) argues that values are recognized by an individual based on feelings as something neat; people can do to the value by thinking, recognize, appreciate and encourage.

Values is something abstract and intangible that is not easily captured just by chance, but rather acquired by a person through sensory processes (instinct), heart (conscience) and the ratio (reason). Hofstede in Colquitt et al. (2013: 287) referred to Indonesia than China and West Africa has a culture with values collectivistic, in contrast to the United States, the Netherlands and France are likely to individualistic. Collective values means the person tied up in social ties in a caring and loyal in group.

In the past 25 years, the hospital is growing rapidly both at the provincial and district towns. In order to survive and thrive then the hospital is required to maintain and improve the quality of service-oriented processes and performance in accordance with the excellent service standards that accommodate the desires of the customer. It is therefore necessary to develop a new paradigm in health care institutions, namely business nuanced "Patients are Partners in the hospital". This paradigm will abandon the old paradigm of "Doctor is king in hospital". This new paradigm will confirm the existence of the hospital as an integral part of the health care system.

Paradigm shift in the hospital slowly and is often not recognized to have guided the hospital metamorphosed into a business enterprise that has many strategic business unit

profit-oriented to the exclusion of social function. Changes in the natural environment will encourage hospitals to be characterized multiproduct organization, thus requiring treatment with proper management concept with business services nuanced unit but still promote service to the community.

Knowingly that a satisfactory service hospital of patients and their families is derived from hospital employees and management who have the culture and value system-serve and do my best sincerely. It is therefore necessary planting of superior values and in accordance with the spirit of Islamic struggle of Muhammadiyah in an institutionalized form of business ethics in the hospital.

To design the vision and mission of the organization required business ethics practiced and has been confirmed by the values of the organization. Business ethics was coming from the perspective of employees and management.

THEORETICAL FRAMEWORK

Definition of Values

Humans understand the value when he began to realize the value in their actions, so the values will increasingly be understood in conjunction with it implement them. A value can be a religious belief, freedom, joy, perseverance (ethos), honesty, simplicity, dependability, and so on. Value also includes selecting components, respect and act.

Value is an idea or concept of what is considered important for a person in his life, could also be interpreted as a belief that human preferences in action, human activity is based on the value of selecting a trusted (Wahjono 2010). Value can also be interpreted as a fundamental belief that a way of behavior or end state of existence that is more typical in private or social favored than a way of behavior or end state of existence is the opposite or inverse (Robbins 2012).

Some terms of the value above can be understood that the value it is something abstract, intangible, ideal, and issues concerning the desired confidence, and provide a pattern on her thinking, feeling and

behavior. Thus to track a values through interpretation of another reality form of an act, behavior, mindset and attitude of a person or group of people.

Definition of Business Ethics

In general it can be said that, ethics is a moral basis, including knowledge of the goodness and nature on the right. Or in other words, ethics provides guidance on behavior, attitudes and actions that are recognized, in respect of a type of human activity. Word ethics comes from the Latin *Ethica*. *Ethos* in Greek means the norms, values, rules, measures for good behavior.

Ethics becomes important when there is a difference in the values of the good-bad, should be-should not be, and appropriate-inappropriate. In society, values often associated with customs, the rules that apply in a society, and religion. Therefore the main reference of ethics is religion. The discussion on ethics in business arise when the emergence of a number of reasons. The first is the existence of parties injured by the conduct of others. The second is the view that the development of existing business practices is likely to result in abnormal or anomaly.

Ethics in business related to morality, which is interpreted as a moral conduct good things and bad actions in business activities. In that connection, ethics touches on the individual and social regulation. With ethics, people will be able to be critical and rational in establishing their own opinions and act appropriate with what can be accounted by yourself.

Ethics can also help people distinguish between the behavior or actions of the good and the bad. In this is located human freedom to simply acknowledge the norms he believed to be himself as an obligation. An ethic of ultimate goal is to influence and encourage our desires that lead to a beneficial and useful to human beings. In Islam, there are 6 basic ethics associated with the business (Ahmad 2001). Sixth business ethics are: 1) Work, 2) Honestly, 3) Freedom in economic enterprises, 4) Justice and protection, 5) Generous, 6) Trading and not *riba*.

Work as the number one business ethics, because in a position lives in the world, man must works. In a sense should not begging, but must endeavor to put all the effort both physically and power so sweaty, and with ideas and thoughts that cause pressure of mental-spiritual. Should not beg. This is important because recently many people are contrary to creation of this ethic. Even the actions begging assume it's not something to be ashamed, because they think that's his job.

Honesty must walk accompany work norm. It means that every job should be inspired with a spirit of honesty, in terms telling the truth, not making it up, do not add to and/or reduce. A person becomes worthless when the person is acting fraudulently, does not entitle a person appropriate measuring, reduce when selling and ask for more when buying. Including the prohibition to add and subtract news. In modern age news has become a commodity that has economic value. News to be honest should not be added and not reduced. Honesty in business becomes important because values the work will be zero when not followed by honesty.

The opinion of Ahmad (2001) has become an important and interesting thing because it puts honesty after working as a primary business ethics. Parallel with Ahmad, researchers from Harvard University released the results of a study of all graduates who have worked spread across the world who become top executives at several companies, stated that the main thing that is expected of the graduates of Harvard's employees is honesty.

Picked up *riba* was forbidden whereas trading is lawful. Earn income from rents (excess over because someone is using other people's money) is forbidden in Islam. Living in the world is always presented in a choice of two different poles. When there is a definite restriction on the other pole there is a recommendation. In the economy, picked *riba* was prohibited because it will kill every people attempt justice. The causes of this are put works as the first business ethics. This means that without works somebody not entitled to the income or revenue.

Table 1
Qardhawi's Business Ethics

Function	Ethics
Production	<ol style="list-style-type: none"> 1. Work is the Primary in Production 2. Produce in the permitted (<i>halal</i>) circles 3. Protection of Natural Resources 4. Realizing on his own strength 5. Realization of Self-Sufficiency
Consumption	<ol style="list-style-type: none"> 1. Spend their Assets in the Benevolence and Avoiding Tightfisted 2. Not Redundant 3. Be Simple
Finance	<ol style="list-style-type: none"> 1. Recognition of the right of Privacy 2. Heritage recognition 3. Human needs Qur'an and Balance sheet 4. Rizki and Workplace 5. Fulfill the rights of workers
Distribution	<ol style="list-style-type: none"> 1. Not allowed to trade prohibited by religion (<i>haram</i>) goods 2. True, keeping mandate (<i>amanah</i>) and Honest 3. Be Fair and Avoiding usury (<i>riba</i>) 4. Compassion and anti-monopoly 5. Tolerance, brotherhood and Charity

Sources: Qardhawi, 2001.

Ethics in business and trade in Islam is very important to avoid unnecessary disputes (Qardhawi 2001). It suggests that there are four basic human activities as economic activities, namely: Production, Consumption, Finance and Distribution. Each of these economic activities should be guided by a value system that complied with so that the joint can cause feelings of calm and peaceful. Table 1 show that Qardhawi business ethics.

There are four aspects in the economic life of a person. The four aspects are different but related to each other affects the lives, well-being, prosperity and human happiness in the world. Someone at some point is the consumer who enjoys the product or something produced one or the other, but one day the other is a manufacturer who manufactures or produces products or services that can be enjoyed by others. On its ability to produce, one can sell and generate income or revenue. And the fulfillment of the consumption of goods and services, one has to pay some money to buy it.

In production, one people arranged for works as a main rule, then someone is also directed for produce in the halal circle, pro-

viding protection against of natural resources, realizing self-power, and realize self-sufficiency.

In the activity of buying and selling of goods and services is done by human beings in this world, Qardhawi (2001) look at the financial aspect and the distribution that always accompanies. Included in the financial aspect is the recognition of individual rights, the recognition of the legacy, people need guidance (the Qur'an), requires balance (balance sheet), people also need a balance between work and rizki, and as employers are required for fulfill the people rights of workers.

Processing of natural goods into something that has values-added goods that often involve others for participate and works. Therefore people who worked with it eligible for benefits. Qardhawi (2001) states that the right of workers to be met, there is even a restrictions for suspend the right of workers to dry the sweat.

In terms of distribution for circulate the goods until the goods are becoming easier to consume and have more benefits, then the people is forbidden for distribute illegal goods, the goods that are prohibited by re-

Table 2
Paradigm Changes of Hospital Business

Old Paradigm	New Paradigm
Short term planning (Operations) Products and services that are produced in response to the problems that arise. Limited improvement in the quality.	Long term planning (Strategic) Products and services Developed with appropriate needs and tastes of customers as well as developments in technology. Improvement should be done anywhere and at anytime. Do not know the end, the opportunity to be proactive, especially adjusting to the opportunities that exist in the external business environment.
Product oriented(<i>Standard product</i>)	Orientation on values and customer satisfaction (customer value) to create a Corporate Image and commitment to customer.
Rely on the ability of the bureaucracy and politics. Retain existing condition (<i>Status quo</i>)	Rely on professional that is supported by research and development activities. Challenge the status quo for the purpose of improving the competitiveness that is both strategic and always follow and make changes.
Authority through hierarchy and through strict rules and policies.	Given subordinate more authority (employee empowerment) through the delivery of a clear vision by top managers.

Source: Widodo JP 2009, pp. 4.

ligion, as with a people consuming illegal goods means to fight against God, and this is misconduct. Because man is created by God for worship Him.

Telling the truth, and fulfill the promise of honest (trust) following the restrictions is ethical circulate illegal goods. Benefit of distribution will disappear when someone says not true, dishonest and breach of contract. Distribution is essentially closer to the production of goods or serving consumers for be consumed according to the quantity, quality, and time. Something valuable when the goods will be able to meet the needs and/or desires according to the quantity, quality and time he needs. When it is not fulfilled because the distributors are saying is not true, dishonest and does not fulfill the promise, and then the values the goods will be decreased, or even increased when the market is abnormal. This condition is guarded by ethics.

Hospital Management

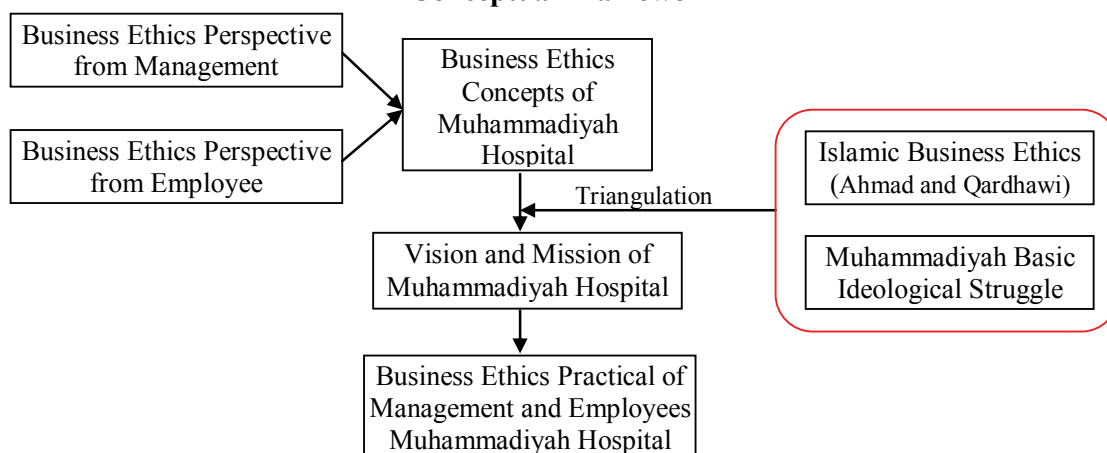
Lately, a lot of talk about hospital management, not just the people complaints who feel disappointed with hospital services, both in

terms of quality, convenience and rates, but also the times, and a paradigm shift philosophically. Therefore the hospital is expected to improve. There are several reasons to improve hospital management, namely: 1) The development of science and medical technology is faster, 2) Increasing in public demand and widespread.

The hospital is a health care professional agency whose services are provided by physicians, nurses, and other health experts. The term hospital comes from the Latin word, host, which is also the root of the hotel and hospitality (friendliness). Some of patients may only come for light therapy for diagnosis or then outpatient or hospitalization may also request in a matter of days, weeks, or months.

The hospital is distinguished from other health institutions of its ability to provide diagnosis and medical care to the patient comprehensive. Understanding hospital according to the WHO Expert Committee On Organization Of Medical Care are: an integral part of social and medical organization, the function of roommates is to provide for the population complete health care, both cura-

Figure 1
Conceptual Framework



tive and preventive and whose out patient service reach out to the family and its home environment; the hospital is also a center for the training of health workers and for biosocial research. So the health services provided by the hospital can be curative (treatment) or preventive. The hospital is also a training center and a health worker biosocial research.

Many owners/managers of the hospital today still believe the concept of production. In the view of this, hospital leaders representing the interests of the owner, because he is appointed and dismissed by the owner. Meanwhile, today's business orientation is no longer a product oriented, but has turned into a customer satisfaction process where organizations are trying to meet the needs and fulfill the customer satisfaction form. Business orientation was changed to customer retention oriented where the organization is trying to maintain customer loyalty and maintain continuity of transactions in the long-term bonds, as shown in the Table 2. Framework of the research is shown in Figure 1.

RESEARCH METHOD

This research use phenomenological approach, in order to be able to uncover a broader perspective on the concept of business ethics Muhammadiyah Hospital being built in parallel between the views of management and employees on Business Ethics and Ethical Business Practice management and employees at Muhammadiyah hospital. In addition because

of the reality that human beings are social beings and spiritual. In their daily activities, people can not be treated mechanically. Research on human behavior in any meaningful goals and individual interpretation put people in the unique position included in decision-making (Sanapiah in Bungin 2008). In addition this study will involve multiple disciplines (economics, management, organizational behavior, psychology, sociology, and accounting) directs researchers to improve perspective (worldviews) and take the issues and problems are complex (Creswell & Clark 2007).

This qualitative study using a phenomenological approach which aims at uncovering and understanding the meaning (noumena) is behind the phenomenon of action of each of the individuals who perform various actions on the basis of their own perceptions as well as various aspects of the underlying action (Fatchan 2009: 129).

This qualitative study was conducted with data collection techniques with Focus Group Discussion (FGD), in depth interview and outside observation. With in-depth interviews, a series of questions prepared in order to answer the research question. Questions asked is not structured but flows to the rhythm of the time of the focus group with the aim to remove the ice and the boring (Kruger 2009). Similarly, the question presented as in-depth interviews were semi-structured and intended to flow from one question to the next question to follow the situation and conditions in order to

create an atmosphere of relax and are not limited to the researchers thought (Minichiello et al. 2008). Meanwhile outside observation conducted to gain an objective perspective on some of the findings that are found either through interviews or found through secondary data when making relevant documentation. Observations from outside are also useful to obtaining the starting materials when designing research question.

In-depth interviews and outside observations conducted by researchers by going on location to some informants include: Director, Deputy Medical Director, Director of Administration, Head of Emergency Unit, Chief Pharmacist Outpatient, Inpatient head, and some executive managers in charge of several employees serve of patients directly.

This study took a general hospital setting established by community organizations (non-governmental organization) based religion. Selection of study subjects in the background is the background that religious hospital is the best place to see the implementation of business ethics.

The subject of this research is Aisyiyah Ponorogo General Hospital (RSUAP), a public hospital under the auspices of the Muhammadiyah Central Executive undertaken by the Assembly Health and Environment Regional Leadership Aisyiyah Ponorogo, is located on Dr. Sutomo no. 18-24 Ponorogo.

Source data comes from the director of management and the directors and heads of health services installation that we chose as the subject of this study and the executive in charge of serving directly above the patient as informants. Data were collected by in-depth interviews (in-depth interview) to 11 RSUAP management, field observation notes, and using other tools to document data. The results of the interview was mostly recorded in the audio-visual recording devices are practically with the pencam. Pencam practicality that is small like a pen which allows to carry and flexible to be used at any time, including when his informants felt uncomfortable when interviewed.

The data collected is also equipped with

field observations indirectly and put herself outside researchers subject/object observed (out-side observation). The observations made not only over the workplace, but also in places where the topic of research, for example in the treatment room when matching informants about the implementation of business ethics, so that every employee must maintain the quality of service that will result in of patients satisfaction.

Researchers put themselves outside the subject/object being observed, it is important to get a correct view, clear, clean and not contaminated with explanations and confessions informants. Out-side observation was also made in the emergency department of patients admission, treatment rooms Supari, Multazam treatment rooms, and treatment rooms Sofa, to see how the employees in the practice of economic values. Some key questions are also posed to employees to ensure that economic values are understood, internalized and practiced.

Data collection and field observations become important materials for data analysis and data processing. Observations can be used to control the interview answers guide and can then be used as the test material for the triangulation. On management response, triangulation test submitted to the employee and the expertise informant. Looking for answers employees, triangulation test submitted to the management and expertise informant.

Next on the stage of transcription, data that has been collected and stored in the the recorder either video or audio or audio-video at the same time, in the form of images (photographs health activities) and field notes, then outlined in the form of interview transcription. In this transcription will be presented informant name, where, when, and the information obtained. Included in this phase is making the minutes of FGD who informs informants and what the information.

Triangulation is used as a technique to test the validity of the data, carried out by testing the response informant management employees as key informants in the FGDs and the facts discovered over observation and docu-

mentation. Meanwhile, the expert opinion is executed when a problem or a question difficult to find a consistent answer for sure because some parties who were consulted did not provide an expressly answer to the same expert opinion is needed who have experience and expertise in the field of.

DATA ANALYSIS AND DISCUSSION

Exposure to the following data derived from the results of in-depth interview with 11 informants, the results of focus group discussions with informants as many as 21 people and 11 times in the span of observation for 6 months. Our in-depth interviews held as many as 10 times with 11 informants in several locations in environment and also outside of RSUAP.

Business Ethics Concepts of Muhammadiyah Hospital

The concept of Business Ethics apparently derived from management's view and also from the view of the employee. The concept of business ethics as confirmed by Islamic Business Ethics and Ideology Struggle Muhammadiyah will be formulated Vision and Mission Muhammadiyah Hospital.

As the charitable efforts of Muhammadiyah, RSUAP trying for the bring business ethics-based and appropriate with the doctrines of Muhammadiyah as: (1) Rahmatan Lil Alamin doctrine, (2) Amar Ma'ruf Nahi Munkar doctrine, (3) the doctrine akhlakul Kharimah, (4) Works as Amanah doctrine and worship, and (5) Fastabikhul Khoirot doctrine as written by Ahmad Juanda (2010: 99).

Rahmatan Lil Alamin doctrine that mean that every Muslim is to bring/make a mercy to all the worlds (people and environmental), while Amar Ma'ruf Nahi Munkar means that every Muslim is required to call the good and forbidding from evil, akhlakul Kharimah doctrine teaches Muhammadiyah to every citizen for the always practice the morals/good behavior/commendable, while the Works doctrine and worship as Amanah directing intention and Muhammadiyah members for the make every job as a trust/confidence to be main-

tained and as worship because it is intended for the keep God's commandments and replicate example of the Prophet Muhammad His messengers, and the doctrine intended to Fastabikhul Khoirot whole Muhammadiyah members competing in goodness.

In this study it appears some business ethics closer to the purpose 5 economic doctrine of Muhammadiyah, such as: giving the best service/quality, increase knowledge, develop themselves, to establish good relations and reduce complaints are economic values approaching competing in goodness (*fastabikhul khoirot*) doctrine, work with sincerity is a reflection of the work as a mandate doctrine and worship.

Meanwhile, to maintain and strengthen the faith of patients is closer commanding the good and forbidding the evil (*amar ma'ruf nahi munkar*) doctrine. In the context of the theory of management, commanding the good and forbidding the evil belongs to the category of business ethics is important because it was a meaningful enforcement of the doctrine advocating the good and forbid the evil. This is consistent with the results of Schwartz (2007) after doing the research literature on the management of the 3 main thinker Frederick Taylor, Chester Barnard, and Peter Drucker ranging from 1960 to 1990 found that for the good of the business organizations in maximizing output then the managers do not hesitate for the move employees to places further conducive.16 concept of business ethics findings in this study are:

1. Provide good and service in high quality,
2. Improve knowledge and skills,
3. Achieving objectives within budget,
4. Able to develop themselves,
5. Establish good relations,
6. Thrifty,
7. Communicate nice and true,
8. Not distinguish,
9. Helps of patients who are unable to,
10. Maintain and strengthen the faith of patients,
11. Discipline,
12. Empathize,
13. Work sincerely,

14. Working faster, accurately and carefully,
15. Initiative,
16. Sincere.

Combined with thought leaders and researchers Muhammadiyah as Mulkhan (2010a and 2010b), Achmad (2002), Jatmiko (2010), Ahmad Maarif (2000), Latief (2010), Jainuri (2012) and Mughni (2001), and contemporary Islamic thought leaders (Ahmad and Qardhawi) the business ethics that found in this study divided into 3 major groups:

1. *Ta'awun* (mutual help), meaningful help each other in order to realize the concept of goodness *Rahmatan lil Alamin* (blessing for the entire universe).
2. *Tawashi* (reminding each other), meaningful advised each other in goodness and avoid evil and uphold the noble behavior (*akhlakul kharimah*).
3. *Fastabikhul Khoirot* (competing in goodness), means the competing to in his favor by working with the best possible intentions as a form of worship and carry out the mandate.

Linking business ethics by the ideology of the owners of a business entity is also found in the study Gerde et al. (2007) and Pepin et al. (2006), although in his research that in a business entity which is patterned capitalism. Especially in a business entity that has social character.

Business Ethics of Management and Employee Practical of Muhammadiyah Hospital

Ethical business practices of managers and employees Muhammadiyah Hospital in day to day works and being in and out of hospital constantly refer to and guided by the vision and mission of Muhammadiyah Hospital. To strengthen the vision and mission, Muhammadiyah Hospital must complete a formal organization with a set of rules and binding so that all parties involved in the organization must comply with and obey. Business ethics in practice will become easier and quicker to implement when there is an example and role model of hospital leaders, including the Directors and Managers.

CONCLUSION, IMPLICATION, SUGGESTION, AND LIMITATIONS

This research had found 16 concepts of business ethics and then categorized into 3 groups of business ethics: 1) *Ta'awun* (helping each other), 2) *Tawashi* (reminding each other), 3) *Fastabikhul Khoirot* (competing in goodness). The concept of business ethics after triangulation with business ethics according to Muslim scholars of Islam (Ahmad and Qardhawi) and Muhammadiyah's Ideology Struggle will result in the Vision and Mission of Muhammadiyah Hospital and so on. All will be used as guidelines and guidance on business ethics as practiced in Muhammadiyah hospital. After we found the business ethics from the perspective of the employee and management and as confirmed by the values of Islam and Muhammadiyah we can design the vision and mission of Muhammadiyah hospital.

Based on the concept of Business Ethics and the Muhammadiyah Hospital after confirmation (triangulation) with the business ethics of Islam (according to Ahmad and Qardhawi) and confirm with thought leaders including leaders of Muhammadiyah founder KH Ahmad Dahlan is also embodied in the ideology of Muhammadiyah struggle, then it could be the one prepared Muhammadiyah Hospital vision, more and less is: "to become a leading Islamic Hospital, reliable and be a reference for obtaining public health in the world and the afterlife".

The vision is derived from the mission could consist of several points, including: 1. Provide health care as a means Islamic da'wah (proselytizing), 2. Realizing the Loyal Human Resources and Professional, 3. Health Services provide a complete, high quality and satisfying and affordable by all levels of society.

Next, based on the vision and mission of Muhammadiyah Hospital may assign its motto as: "my service is my worship".

The practical implications of the findings of this study is the identification of necessary business ethical values that live in an organization before designing and setting the vision and mission of an organization if desired vision and mission that will have a major impact

on the behavior of employees and management. Identification is even more important if the organization is an organization that is both the hospitality business with the aim of satisfying customers.

Required further research conducted with a quantitative approach for determining objectively the factors that affect the successful in the practice of daily implementation of business ethics in Muhammadiyah hospital.

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