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Muslim-friendly medical tourism

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Muslim-Friendly Medical Tourism

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Abstract

Tourism has emerged as an important socio-economic activity as it is a promising sector in the global economy. In every industry, intellectual capital is a crucial knowledge-based asset. It has become the most potent element in the production of organizational wealth. This article intends to shed some light on intellectual capital from the Islamic Value dimension towards Muslim-friendly Medical Tourism. This study employed a case study approach on five hospitals. The data was collected through in-depth discussions, hospital tours, and interviews. Within-case analysis was conducted in analyzing the data. This study found that, the hospitals' management highlighted that *taqwa* to Allah *Subh'anaHu Wa Ta-A'la*, worship to Allah *Subh'anaHu Wa Ta-A'la*, halal, trustworthy, and concern about the welfare are Islamic value dimensions of intellectual capital towards Muslim-friendly Medical Tourism. This study gives some directions for the hospital's management in developing and managing the hospital's intellectual capital and Islamic values, and how they can better leverage their intellectual capital and create added value in order to respond successfully to the increasingly competitive environment. This is pioneering research that develops a theoretical model to incorporate Intellectual Capital dimensions and Islamic Values in Muslim-friendly Medical Tourism.

Keywords: intellectual capital, tourism, medical tourism, Islamic value, Muslim-friendly

Introduction

The tourism industry directly provides goods or services to facilitate business, pleasure, and leisure activities (Higgin, 2006). The main challenges facing this industry are developing and packaging tourism products in a way that meets consumer needs while enabling the creation of a viable business. This also includes the provision of facilities for access to tourism products (Anderson, 2011). The tourism product consists of a combination of services and merchandise supplied by the tourism sector and cost-free attributes that encourage tourism, such as natural location, historical place, and cultural feature (Benur & Bramwell, 2015).

There are many sectors in the tourism industry. Those are entertainment and leisure spots, hospitality, travel information, transport, and a few other supporting and services industries (Antolini & Grassini, 2020). To compete in this industry, the industry players must ensure that the services provided to tourists are appealing. Therefore, it is imperative that the tour operators are creative and innovative to ensure the success of the industry. At the same time, it is crucial to develop and deliver tourism products and services that meet the consumers' changing needs and demands. This is supported by a study by Fratus (2011) where it is found that tourists have mostly changed their behaviors over the past two years towards tourism demand as a result of instability in the economic environment. Thus, travel operators should put more effort into promoting such packages.

As a service industry, tourism is heavily dependent on the quality of the knowledge possessed by its embedded resources. Knowledge embedded resources refer to knowledge embedded in the people, organization, and relational relations. This is termed as intellectual capital (IC). Meanwhile, these valuable assets are intangible. Thus, growing and managing IC, especially human capital (HC), is crucial to the success of the industry. HC refers to the know-how, skills, capabilities, experiences, and expertise of a firm's members and has been recognized as a strategic resource in today's fast-paced and changing competitive climate (Youndt et al., 2004). Furthermore, people are the most crucial asset owned by a country; human development locates man as the ultimate goal of development, not as an instrument of development (Rama & Yusuf, 2019). Therefore, the formation of IC and its accumulation has become an essential element for tourism companies.

In tourism, HC development and management are associated with the value that employees bring to a destination's quality of service. Competent, friendly, and helpful employees give a more significant impact on guests' satisfaction. This is due to the fact that the traveling customers are directly in contact with line employees, and the quality of a product and services is mostly reflected in the employees' ability to meet customer expectations. Meanwhile, the development and management of organizational capital in the tourism industry are made up of support systems and environments that enable HC to function. These include processes, tactical planning, operational systems, databases, routines, and information technology (Walsh et al. 2008). Roslender and Fincham (2004) claimed that organizational capital also adopts main organizational characteristics such as organizational tradition, management structure and processes, knowledge system, and organizational values.

In tourism, relational capital includes elements where their nature is external to the firm and consists of the whole business network, in which all contribute to the tourism industry (Walsh et al., 2008). It is beyond the firm's control (Zeglat & Zigan, 2014). The elements include networking with other industry players and stakeholders, such as government agencies, suppliers, partners, and tourists (customers). For example, if their customers are happy with the services and products provided by a company, the customers might recommend the company to their friends and family. They might also use the same company for their next travel.

The tourism market is a growing competition. Therefore, Malaysia should not only be dependent upon the current trend of foreign tourist arrivals. Elements like the evolving needs of the tourists and competition from other nations in Asia are several of the crucial issues that the industry needs to address. This is crucial if we have the desire to become the ultimate tourist destination in Asia.

On this wise, Malaysia has to further strengthen its tourism industry for it to remain competitive and ensure that the offering can fulfill the world's demand. Muslim-friendly tourism has the potential and is a demanding market that needs to be explored.

Furthermore, the healthcare in Malaysia is rapidly growing and the growth is not only occurring in the traditional sectors of hospitals but also in the newly emerging field of Medical tourism where the demand for Malaysian healthcare services has increased significantly in the international community especially in Southeast Asia region. Medical tourism is an important sector to both healthcare and tourism industries that need innovative practices to overcome challenges faced by the healthcare sector collectively for long-term growth and sustainability. Factors such as exorbitant costs of healthcare in developed nations, ease and affordability of international travel, favorable currency exchange rates in the global economy, rapidly improving technology and standards of care have led to the recent increase in popularity of medical tourism. The three key factors combined – quality, availability, and cost are the key factors that fuel the phenomenal growth witnessed in the Malaysian medical tourism industry. Medical tourism is a unique concept in the travel and tourism industry. It plays an important role in the tourism sector.

Although there is an increasing interest towards IC concept since 1990, it is not statistically known how often the concept is used by travel operators specifically for medical tourism in their decision making. IC is the paramount economic resource in this knowledge-based and global economy. Hence, IC must be managed effectively for the preservation of being at the forefront and sustainable competitive advantages. This paper aims to investigate the development and management of those knowledge-based assets in the tourism sector by focusing on Muslim-friendly Medical Tourism (MFMT). The objective of this study is to identify the categories of IC developed and to propose IC management characteristics for MFMT.

Literature Review

Intellectual Capital and Tourism Industry

The tourism industry could be considered as knowledge-intensive. Hence, it is argued that employee knowledge and organizational knowledge (i.e., organizational routines, systems, and client databases) are viewed as key elements of IC that formed the basis for a successful management in the tourism industry. Engström et al. (2003) found that evaluating the hospitality industry's IC is quite possible and the information gained from the research could help the industry's managers understand their weaknesses and strengths, important tactical matters, resource allocation, benchmarks as well as controlling and estimating the future. Their study emphasized that structural capital and humans have a strong association in the hospitality industry.

Rudez and Mihalic (2007) conducted a study on the Slovenian hotel industry and provided the evidence that there are positive correlations among all the pairs of IC groups. They also found that IC has a significant impact on financial performance, especially the customer relationship class. Their study suggests that the management should enhance the IC through investments in their human resources and information technology. Information technology and human resources have the association with the urgent need of expediting the developmental process of direct distribution avenues in the category of relational capital; in which consequently directly impacts the financial performance of hotels in Slovenia (Rudez & Mihalic, 2007).

Lazzi et al. (2015) have analyzed the impact of non-physical assets on the tourist spots' competitiveness. Their study highlighted on how the managers perceive the function of non-physical assets in the competitiveness of the destinations, but the appropriate networks' growth in the destinations remains lacking. Carrington (2009) coined IC as an important factor for the hospitality industry in the Caribbean. He proposed a combination of three factors (human, structural, relational) as the IC for knowledge-based companies, which leads to competitive advantages and creation of value. The effects of those three determinants on performance and also the evaluation of all the factors and the impact on organizational performance are emphasized. Additionally, IC is an organizational capability leading to sustained competitive advantage. Another study by Chien and Chao (2011) indicated a positive relationship between new product success (travel packages) and intellectual capital, which acts as a mediator for the association of new product success and market orientation. Therefore, travel agencies must pay attention to both IC and market orientation.

Dev et al. (2002) asserted that in the context of hotel's quality, competence (such as expertise and abilities to formulate high-quality services), organizational competencies (such as expertise and abilities for an effective competition), and customer competence (such as abilities that can assist the hotels to establish branding status), are the three elements needed in the creation of competitive advantages in the hotel industry. Previous studies have identified workforce and human resources as the components to non-physical asset value for the hospitality sector (O'Neill & Belfrage, 2005). In addition to that, Cooper (2006) stated that the management of knowledge is critical for tourism organizations as it directs them on how to respond, adapt, survive, and compete in increasingly discontinuous changes in the environment.

Various research is being conducted on the marketing capability of service with multiple elements using both process and result methods. Research done by Vorhies and Morgan (2005), has identified a few components including product management, distribution channel, and marketing planning that influence organizations' marketing capability. Morgan et al. (2009) perceived marketing capability and market orientation as assets that complement. Marketing capability is directly impacting organizational performance and return on assets. Return on assets is a profitability ratio that shows how much profit a company is able to generate from its assets. It is used to measure how efficient a company's management is in generating earnings from the assets. A research has been conducted in Korea on marketing mix ability as well as the decomposed method of market orientation. The study also examined their association with organizational performance, and marketing ability acts as the mediator. It was found that when marketing mix ability is absent, there will be no direct impact on improvement of performance by competitors, customers, and internal teamwork. However, it is the opposite for customer satisfaction (Shin & Damon Aiken, 2012).

Muslim-Friendly Tourism

Generally, there is no uniformity in the terminology used for Muslim-friendly tourism (MFT). MFT refers to religious, cultural, economic, and tourism spheres. MFT aims at providing a traveling experience, which is not contrary to Islamic principles, such as a traveling experience without the involvement of illegal drugs, alcohol, pork, prostitutes, etc. Travelers under MFT are traveling for athletic, religious (Hajj), medical, education, or research visit. For that reason, MFT hotel is assumed to provide Muslim-friendly facilities; in which include separate swimming pools

for men and women, sell non-alcoholic beverages, halal meals without pork, appropriate dress codes for men and women, ban of photography in swimming facilities and adherence to other rules according to Islam.

According to Duman (2011, p.732), the definition of Islamic tourism is ‘the activities of Muslims traveling to and staying in places outside their usual environment for not more than one consecutive year for the participation of those activities that originate from Islamic motivations which are not related to the exercise of an activity remunerated from within the place visited’. Some researchers refer this as halal tourism, in which considers and addresses the Muslims' needs (Osman et al., 2015). Meanwhile, the Wall Street Journal (2015) considered Muslim tourism in accordance with the term halal travel. They tend to indicate that should there is an availability of Halal food in that location, only then the destination is considered as conducive for the Muslims. The perspectives of those publications are derived from the discussions conducted with certain organizations involved in the hospitality and travel sectors. Lefevre (2015) in the article of Reuters ‘Thailand launches Muslim-friendly tourist app’ defined MFT as providing hotels and shopping centers with prayer rooms and halal restaurants. The Guardian (2015) published an article titled ‘Indonesia's Lombok promotes itself as ‘sharia’ tourism’.

Muslim tourists are making their presence felt in the global tourism market and Muslim travelers are the new growing segment within the tourism industry. This would have a direct impact on the global tourism industry. Referring to Crescent Rating’s report in 2015, it is projected that Muslim travelers are to reach 98 million by 2020. The impressive figure has caused more hospitality operators to introduce new range of products and services to attract Muslim guests such as sharia-certified restaurants, hotels, alcohol-free hotels, halal-friendly environment, culture, hotels, and spas. Malaysia was ranked number one destination by the Global Muslim Travel Index 2015.

Malaysia Tourism Industry

In terms of the leisure segment, Malaysia should exploit its advantages of being a Muslim country. This includes the better commercialization of the nation’s Islamic history and heritage places. Furthermore, the widely recognized Malaysia’s halal certification helps the tourists to easily identify Halal shops and restaurants from the display of the Halal logo. The Muslim Travel Shopping Index, 2015 recognized Malaysia as a top destination for Muslims (Crescent Rating, 2015). Hence leading to the nation being ranked 2nd as Muslim tourists’ most favored shopping destination.

The revenue generated from tourism could help the country’s economy during the current economic crisis. In Malaysia, tourism is the third biggest contributor to the nation’s income in foreign exchange. Moreover, as part of Malaysia’s growth plan of being a high-income nation, the 2010 National Transformation Programme had chosen tourism as part of the National Key Economic Areas. It was envisaged to be a quick win in terms of drawing tourist spending. The tourism industry must stay nimble and work more on indulging more segments of the growing market, i.e., MFT. The Islamic Tourism Centre was formally established in 2009 to assist the Ministry of Tourism in conducting market surveillance and strategic tourism study, as well as giving capacity-building service and organizing trainings associated with Islamic tourism. Besides, the Malaysian tourism industry should take advantage of the current weak currency to attract more tourists to Malaysia.

Malaysia is poised to becoming the topmost travel destination among Muslim tourists where all facilities, as well as services are aligned towards fulfilling these tourists' requirements. There are many ways for Muslim visitors to explore MFT locations in Malaysia (Laderleh et al., 2011). To boost the number of Muslim tourists in the market, it is paramount to explore the main motivations and needs of Muslim travelers. Therefore, the planners and managers in the industry must be aware of what they should supply to meet the tourists' demands.

Medical tourism refers to people traveling abroad to obtain medical treatment. Malaysia is globally recognized and ranked as the top international medical tourism destination in 2019 by the International Medical Travel Journal with 1.3 million medical tourists (Habibu, 2020). The compound yearly percentage for Malaysia's medical tourism is between 16 percent and 17 percent for the past 5 years, ahead of the global average of ten to twelve percent and Asia-Pacific of twelve to fourteen percent (Habibu, 2020).

Furthermore, Malaysia is recognized as a global *halal* country, and the growing number of Muslim travelers signifies a new emerging segment within the traveling sector. Thus, Muslim-friendly medical tourism presents a unique opportunity for the country to gain a greater share in the tourism industry. According to Chandran et al. (2017), Malaysia is well-known among the Gulf Cooperation Council countries for providing *halal health treatments* – halal food, facilities for prayer and halal medical treatments.

Muslim-Friendly Medical Tourism

Medical Tourism is a unique concept in the travel and tourism industry. It plays an important role in the tourism sector. Medical tourism is a market combination of healthcare and tourism sectors. Medical tourism is growing, and people travel to get medical treatment. At present, there is no agreed definition of medical tourism. According to OECD (2011), the definition of medical tourism is, when consumers elect to travel across international borders to receive certain forms of medical treatment and medical services. According to Cesario (2018), medical tourism is an emerging industry, and the objective of a person traveling is to obtain medical treatment and medical services that are unavailable or more affordable than their home countries.

Malaysia is becoming a popular destination among the Arabs for medical or health care (Zailani et al., 2016). Most of the Arabs are Muslims, and they are expecting Muslim-friendly medical services. Furthermore, one of Malaysia's advantages is the visa-free access for the Arabs and Gulf States. Therefore, their citizens are not required to obtain visas for their visits to Malaysia, in which their visa has a three-month validation period.

Muslim tourists, especially the ones coming from the Middle East are already well known as high-income travelers with high spending power. Hence, to sustain the development and ensure the success of Islamic tourism products, it is plausible to determine the Muslim tourists' typology of motivation and needs. This will then be linked to Muslim product supply to measure their satisfaction.

According to Rahman and Zailani (2017), Muslims friendly hospitals should develop and attain specific characteristics:

- i. Patients of different sexes occupy separate wards. At the same time, different diseases, especially the infectious ones are located at different wards. Additionally, there must be different wards for fever, trauma, eye afflictions, acute illnesses, and dysentery.
- ii. Separate nurses and other ancillary staff. Female doctors and female hospital staff can only treat female patients, and vice-versa.
- iii. Baths and water supplies: Praying five times a day is one of Islam's vital pillars. Before praying, wudu' or ablution has to be performed by the Muslims. Meanwhile, under certain circumstances, a full-body shower is obligatory. Therefore, the hospitals must be Muslim-friendly and provide their staff and patients with unrestricted water supply and sufficient facilities for baths.
- iv. Hospitals should provide prayer facilities and copies of the Holy Quran.

Islamic Values and the Dimensions

Islamic values (IVs) that should be practiced by Muslims have been discussed by Islamic scholars (Rohaiza, 2014). IVs refer to the values of Islamic teachings in which need to be practiced and incorporated in organizations. IVs comprise of *akhlaq*, *taqwa*, worship, avoid wastage, virtuous, honest, participating in social works, well-informed and care for the community and environment (Rohaiza, 2014). *Akhlaq* (moral values) refers to values that are entrenched in a person's soul. Thus, the deeds done by them are instinctive.

According to Rehan et al. (2019), IVs influence the intention of doing an activity that could promote values within the society. Thus, all Muslims should seek the pleasure of Allah in everything that they do and strive to attain success in life and death. Previous scholars argued that IVs are related to, such as responsibility, fulfilling cation, fairness pledges, fair, conflict, diligence ethics, ethical, unity, avoid prejudice and patronage, collaboration, truthful, self-control, tenacious, moderate, loyal, honest and sincere (Wahab et al., 2016). Thus, this study shows that the development of IC towards MFT should align with IV.

In a nutshell, hospitals adopting Shari'ah compliant status must be imbued with IVs in all their actions such as striving for excellence and *ihsan* (Arabic term meaning perfection or excellence) (Hadi, 2014). Additionally, the hospitals are to provide their Muslim staff, patients and the public the opportunity to fulfill their religious duties even when they are sick or caring for the sick. According to Zawawi and Othman (2017), Shari'ah compliant healthcare services are designed to provide Muslim patients with medical treatment that abides by Islamic principles, in which also includes halal medicine.

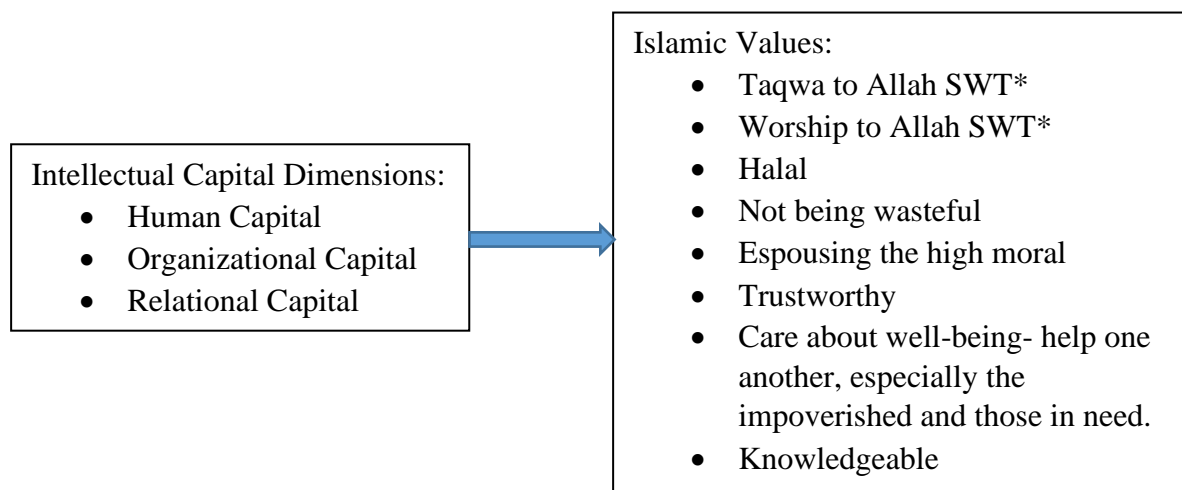
Research Conceptual Framework

By recognizing the importance of IC, this study posits that IC should be developed and managed appropriately in order to generate superior performance and achieve strategic competitiveness. The resource-based theory considers knowledge embedded assets as a part of an organization's resources (Grant, 1996). This theory recognizes the association between resources and competitiveness, as well as organizational performance. It has been posited by the resource-based theory that resources are different across organizations; implying that resources are different across the industry. Hence, this study demonstrates that the choice of IC developed by an organization is attuned towards supporting the industry.

In the literature of strategy, the need to develop internal capabilities has long been recognized. Different competitive strategies require different internal capabilities. In the strategic human resource management theory, it is argued that each form of competitive strategy requires a distinct form of human resource management. The fit between strategy and distinct types of human resource management practices is said to lead to a high-level performance (Schuler, 1989). The same concern applies to IC, i.e., the fit between strategy and distinct types of IC value to organizations. Bontis and Girardi (2000) found a positive correlation between each IC dimension and organizational performance. To that end, this study posits that the development of MFT for company's IC should also be related to its resources.

In this study, IVs and its dimension introduced by previous literature (Rohaiza, 2014) were applied to investigate the IC development towards Muslim-friendly Tourism. There are few studies concerning IVs and its dimension in the tourism area. Most of the studies focus on job performance (Rohaiza, 2014). In developing the conceptual framework, the literature on IC and IVs was reviewed. The conceptual framework was developed through the examination of how the development of the most valuable and powerful resources of IC during this knowledge-based age aligns with the IVs dimensions towards MFT.

Figure 1. Intellectual Capital Dimensions and Islamic Values



Note. *SWT stands for the Arabic words *Subhanahu wa ta'ala*, which translate as *Glory to Him, the exalted or Glorious and exalted is He*.

Taqwa to Allah means having the correct desires, in accordance with Islamic rules and to conduct obligatory and discretionary acts of worship of both *fardhu kifayah* and *fardhu ain*. Care about the well-being of others by helping one another, particularly the impoverished and those in need. Worship to Allah SWT refers to the prioritizing of Allah's commands such as praying, performing umrah (pilgrimage) and hajj, abstaining from food and drinks during Ramadan, benevolent, alms (*zakah*), non-compulsory (*sunat*) prayers, etc. Halal means to choose those that of halal origin, clean and unspoiled, as well as adopt halal processes. No wastage refers to utilizing all available resources effectively. Embrace high moral value refers to abstaining oneself from all actions forbidden by Islam such as corruption, usury, stealing, embezzling, adultery, and others. Trustworthy means honest, fulfilling pledges, confident, and punctual. Concern about the well-

being includes helping one another, particularly the impoverished and those in need. Knowledgeable means to persistently looking for new information. Care about the community and environment means not harming the environment and community.

Methodology

The method used by this research is the multiple-case study method. This is because it is this research's goal to determine the classifications of the developed IC, and to propose IC management characteristics for MFMT. The objective of this study is not to search for a conclusion based on statistical generalizations, but rather, the findings are meant to enhance the understanding of the development of IC and Islamic Value dimensions in Muslim medical-friendly hospitals. Furthermore, as this area is quite new in Malaysia, case study is the most appropriate method to employ.

There has been very little research undertaken on this topic and this study is mainly exploratory. Therefore, a case study approach was used. This study involved in-depth open-ended interviews and observations in Muslim-friendly hospitals in Malaysia. This study conducted interviews with the key people of the companies. The interviews were semi-structured and were guided by a set of general themes focusing on IVs. The interviews' sessions would typically last for around an hour and a half. The interviews were transcribed and coded manually using the categories of the theoretical frame to guide analysis. After transcription of interviews, identification of issues, interpretations and identification of themes were carried out through a process of multiple individual readings of the transcripts. This is followed by intensive periods of discussions among the researchers. These discussions were supported by our reading of relevant literature and understanding of the issues theoretically.

Participants of this study were CEOs or Human Resource Managers of Hospitals operating in Klang Valley and Selangor. The participants had more than the minimum requirement of 5 years of working experience in hospital management. Therefore, they have sufficient knowledge of the phenomenon under study. The main reason for choosing a multiple-case approach is because this research aims to generate and produce the findings based on the research propositions. In addition to that, a semi-structured interview question was conducted by this study. An interview protocol was prepared in accordance with the issues of this study. This study employed purposive sampling technique to determine the human capital, organizational and relational development, and the practices of Muslim-friendly hospitals. A total of five hospitals were incorporated into this study. The list of hospitals and interviewees is shown in Table 1.

The primary data were gathered using the interview method to explore the IC developed and IC practices adopted by a hospital. This study used the semi-structured interview to improvise follow-up questions depending on the participant's responses. The questions were based on the previous knowledge to provide guidelines for research. Interview protocols were prepared based on the literature of intellectual capital, knowledge management and tourism. This instrument consists of seven open-ended questions related to MFMT, and the eleventh question is related to IC. Responses were obtained from key interviewees. They were Chief Operating Officer, Director, Managing Director, Health Tourism Coordinator, and the Head of Marketing and Medical Tourism. They were selected because they have thorough knowledge about the hospitals, understand the management processes, and willing to participate in this study. With prior consent

from the interviewees, all interviews were recorded. For this study, tape recording is important because the actual quotation for analyzing and interpreting the evidence will be used in presenting the findings. This also helps to increase the validity and reliability of the findings and conclusions. All the interview tapes were transcribed manually. The in-depth interviewing process was triangulated with observations and documentation shared by the interviewees.

Table 1. List of Organizations and Interviewees

THO	Designation
A	Chief Operating Officer
B	Managing Director
C	Director
D	Head of Marketing and Medical Tourism
E	Health Tourism Coordinator

Note. THO = Types of Hospitals/Organizations.

The interviews were carried out between March and November 2019. They were conducted face to face by the researchers to unlock hidden motivations, beliefs, behaviors, and feelings related to questions asked. The interview sessions were carried out indoors, and there were only the researchers and interviewees. This is to create a conducive and productive atmosphere. The average duration of the interview was around 60 – 90 minutes. Interviews were conducted in person. The participants were further assured that the data would not be used for any other purposes other than the research, and their particulars would be private and confidential.

Table 2. Case Study Protocol

Part	Structure of Case Study Protocol	Activity
1	Introduction to case study: <ul style="list-style-type: none"> • Case study design • Case study questions • Conceptual framework • Case study protocol establishment 	The case study questions are formulated based on the intellectual capital development/management and IVs dimension towards friendly Muslim-friendly medical tourism.
2	Data collection procedures: <ul style="list-style-type: none"> • Identification and case study selection • Data collection plan 	Selection of case study: <ul style="list-style-type: none"> • Selection of sample based on years of establishment from year 1930 to recent one-year 2004; location and availability of the hospital's top management team Data collection plan: <ul style="list-style-type: none"> • Initial contact with the hospitals • Draft and submit the official letter • Arrange the field visit and interview • Data collection – semi structured open-ended interview • Data collection –documents review • Voice recorder
3	Case study interview question	Developed from literature review: Rohaiza (2014), Bontis and Girardi (2000)
4	Case study analysis – using content analysis	Within case and cross-case analyses using themes and pattern matching Content analysis with word-based approach Explanation building

The data were transcribed into text verbatim and coded for further analysis. The data were coded/generalized into themes of IC and IVs mentioned in previous literature. The recorded interviews were played several times as not to miss any information recorded. The process

continued until the researcher was satisfied that all information had been properly transcribed for further analysis. In order to satisfy the construct validity test, this study used multiple sources of evidence (semi-structured interview, documentation, and direct observations), and also established a chain of evidence. The analysis was carried out by using content analysis technique to develop patterns of themes. The patterns were developed using codes to standardize the themes. The patterns were also investigated against the documents obtained from participating hospitals' websites. The protocol is important in highlighting the procedures taken from the beginning to the final stage of data analysis. According to Yin (2014), a case study protocol contains the instrument as well the procedures and general rules to be followed. The use of case study protocol is a major way of increasing the reliability of case study research and is intended to guide the researcher in carrying out data collection process (Yin, 2014). Table 2 summarizes the case study protocol applied by this study. Table 3 summarizes the background of the organizations involved in this study.

Table 3. Summarizes the Background of the Organizations Involved in This Study

THO	Summary
A	The hospital is established as a result of the dedication and obligation of caring towards women's health, which is to bring about their wellbeing for our future generation. Its mission is to provide service excellence and Sharia-compliant environment that amalgamates the finest of medical care and hospitality.
B	The hospital has grown into becoming a private hospital that complies with Islamic laws. State-of-art medical equipment is used, as well as the provision of an Accident and Emergency Department that operates on a 24-hour basis, Operation rooms, Rehabilitation and Health Center, Intensive Care Unit, and Clinical laboratory. The hospital believes that it functions more than being a treatment center, it is also a place that enhances the general emotional and spiritual states of patients. Its mission is to be a sustainable Shariah Compliant Healthcare Provider.
C	The hospital was established through the da'wa Bil-hal program. It acknowledges that a medical center has to consider providing various forms of treatments, i.e., from the aspects of psychology, spirit, mental, and physical. It embraces IVs in every aspect of being a specialist hospital for tourists. It aims to fulfill its fardu kifayah through the combination of financial and da'wah elements. It promotes the concept of hospitality-friendly hospital, i.e., 'Hospital Friendly Worship'. Its mission is to assist Muslim patients in daily worship and to deliver the finest and professional service, and persistently enhance its services.
D	This hospital specializes in heart conditions and is committed to deliver a high standard of thoracic and cardiovascular care for both adults and children. It stood tall among the region's leading institutions specializing in thoracic and cardiovascular medicine. There are various forms of services provided such as trainings, cardiac care, and research and development efforts. It also cooperates with other medical centers worldwide where this allows them to introduce new advanced clinical approaches.
E	This is a Specialist Hospital with a capacity of 200 beds. It provides a full range of healthcare services and employed the services of 70 specialists; is supported by over 800 employees. Annually, its numbers of inpatients and outpatients have exceeded 17,000 and 180,000, respectively; in which about 5% of these patients are foreigners. It has been honored with various awards and recognitions for its excellent efforts in many areas such as the Healthcare Berhad's Best Managed Hospital Award in 2013; as well as Health Tourism Recognition Award from the Ministry of Health Malaysia, Excellence Award Winners of the MOSHPA (Malaysian OSH Professionals Association) Quality Awards. It had launched an International Patient Centre (IPC) in 2010. It is the objective of the organization to be successful in the fields of medical care and differentiate itself by using advanced and innovative medical equipment in Malaysia. Its visions are to be the preferred healthcare provider and deliver quality healthcare services.
F	This organization has been created to aid the Malaysian Tourism Ministry. Its tasks are to conduct strategic tourism study and market surveillance. The organization also conducts trainings and gives capacity-building service related to Islamic tourism. It operates within the capacity as an advisor, specifically Islamic tourism. It is expanding to become a point of reference for the industry players and stakeholders. It is acknowledged as the leading authority in Islamic tourism.

Note. THO = Types of Hospitals/Organizations

Examples of questions asked during the interview are:

- How valuable is Muslim-friendly tourism in supporting the sustainability of the organizations?
- Do you think your employees are aware of the responsibility entrusted to them?
- Do they take the responsibility entrusted seriously?

Findings

In order to identify the IC Dimensions towards MFT, IVs Dimensions are applied. From Table 4, all the hospitals emphasized on the importance of the seven IVs in the provision of their services. All the interviewees highlighted that in order to develop a Muslim-friendly Hospital, IVs are the pillars. The interviewees agreed that IV refers to a way of life and must be Shariah compliant. *Taqwa* to Allah encompasses of having the correct resolutions that are in accordance Islamic rules and undertaking the obligatory and non-compulsory acts of worship, in which both are of *fardhu kifayah* and *fardhu ain*. *Taqwa* is related to the all-inclusive, self-consciousness to being dutiful to Allah's command and aware about being accountable to Allah. When it is paired with *taqwa*, there will be a total reflection of Islam in one's emotion, thought and tendencies. *Taqwa* would cause a Muslim leader to refrain from being unjust. All the respondents concurred that *taqwa* is the key characteristic of Islam, in which it refrains one from pursuing un-Islamic behavior. *Taqwa* resides in one's heart and is reflected in one's deeds.

Table 4. Islamic Value Dimensions Practices by Hospitals

Islamic Value Dimensions	A	B	C	D	E	F
Taqwa to Allah SWT	+	+	+	+	+	+
Worship to Allah SWT	+	+	+	+	+	+
Halal	+	+	+	+	+	+
Trustworthy	+	+	+	+	+	+
Concerned about the welfare	+	+	+	+	+	+

Note. Types of Hospitals/Organizations = A, B, C, D, E, F

For example, as highlighted by the Director of organization C: '*Taqwa is Allah's consciousness. It comprises of Islamic spirituality and Islamic social responsibility*'. This is supported by Managing Director of B: '*Allah's commandments must be followed if one is to become a Motaqeen*'. Interviewee C also mentioned that the fundamental principles in the realization of a Muslim-friendly Hospital are *rukhsah* and *dharurah*. He also mentioned that Hospital C is not purely a business entity '*....we are combining business and services for ummah*'. This hospital is known as *Ibadah* Friendly Hospital. This is explicitly being highlighted in its vision - to achieve *mardhatillah*.

The primary goal of the concept of *Ibadah* Friendly Hospital is pursuing *mardhatillah*, which is the ultimate goal that we all have the chance to pursue. The management of the hospital must be alert on the need to help patients to draw themselves closer to Allah S.W.T., especially during critical times when patients are admitted to intensive care unit. Every possible opportunity should be taken to please Allah S.W.T. even in the busiest and most hectic conditions. According to interviewee C '*...all staff realize their commitment in leading the implementation process of establishing Hospital C into Ibadah friendly Hospital. This is considered as ibadah – they should deeply be committed to the concept that Islam has mercy for all mankind*'

Worship to Allah SWT is also an important value to be developed in a Muslim-friendly Hospital. They also agreed that devotion to Allah S.W.T. is crucial as compared to other undertakings. Worship to Allah is the main priority in our daily life, such as *sholat*, fasting during Ramadan, hajj, *zakat* (alms), and donation/charity. From the interviews, the findings reveal that only Hospital A, B, and C emphasized IVs on both their staff and patients. For example, the hospitals have *ibadah* care, guidance, and execution of duties to patients. They have *ibadah* related standards of procedures. According to interviewee B *'it has to be built-in as integral part of the day-to-day hospital routine and a comprehensive obligation for everyone.'* The interviewees also highlighted that professionalism, proper intention (*niyyah*), devotion, perfection (*itqan*), and excellence (*ehsan*) are principles of all Muslim-friendly hospitals .

From the interviews, all the interviewees agreed that Muslim-friendly hospitals need to ensure that the products offered to their patients, staff, and visitors are in compliance with Shari'ah principles: Halal and good (*tayyiban*) for their use and consumption. For example, as highlighted by interviewee E: *'...food, drinks and medicines provided and offered to the patients must be Halal, safe, and clean'*. Interviewee A: *'...not only food, drinks and medicines provided, we also ensure that the pharmaceutical products supplied to the patients comply with the Halal requirements and are safe for Muslims consumption.'*

From the interviews all of them agreed that there may be some concessions made in cases of *dharurah* or extreme necessity where non-Halal pharmaceuticals may be resorted to if there are no other options available and to refrain from taking the medicine would result in the death of the patient. In general, all these hospitals fulfill the needs of Muslims wishing to be treated according to Islamic principles, especially when they are sick. This creates awareness among patients and their families on the need to care for each other (*hablu min an-nas*) whilst observing compliance with Shari'ah principles (*Hablu min Allah*).

For HC, which includes medical practitioners and other workers, the hospital organized monthly workshops such as Training of Trainers workshop. From this workshop, all healthcare institutions' staff can learn about various praying methods during sickness, and they are also introduced to the tayammum method. Other than that, they prepared a short reminder (*tazkirah*) every week in different ward rooms to fulfill the spiritual needs of patients. Meanwhile, the services provided at those hospitals are related to facilities and accommodations. For facilities, they have prepared prayer facilities, including ablution kits such as pure dust for tayammum and also water spray. Almost all the member hospitals have dedicated a musolla at all levels of their buildings. This has also been adopted by several Government hospitals such as in Sultan Abdul Halim Hospital (Zaiton, 2014) and Selayang Hospital. Besides that, they also provide prayer outfits and mat, Qibla signage, and manual guidelines for prayer.

In Hospital C, HC development is crucial. According to the Director, the employees must be convinced that it should be their duty and responsibility to perform the tasks assigned and fully well that they are accountable to Allah S.W.T. As highlighted by the Director: *'a committed team is important. Islam is a complete way of life. The basic Islamic knowledge is provided to give insight into the recruitment program'*. He admitted that the tasks are very challenging and require *istiqamah*. Thus, special spiritual programs such as *usrah*, *tazkirah*, *tamrin*, *qiamulail*, and quranic recitation are provided to maintain the staff's enthusiasm. According to the Director, the real

challenge is the implementation of those programs to the doctors. Therefore, during the recruitment process, they emphasized on Islamic value and not on monetary factors only.

Furthermore, the management of Hospital C organizes, for HC that includes medical practitioner and other workers, a monthly workshop such as Training of Trainers (T.O.T) workshop. From this workshop, staff learns about various praying methods during sickness, and they also introduced to the *tayammum* method. Interestingly, in Hospital C, the head of nurses is part of the team, along with the most senior and respected physician. As mentioned by the Director: '*Nurses are the most important group of staff because they spend the most time with the patients.*' Furthermore, the hospital also has two religious officers – one male and one female to monitor the program effectively, such as reminder to solah. The Hospital C aims to have committed staff whose values and characters are infused with the qualities of ehsan, itqan, and ikhlas. As highlighted by the Director: '*Those staff with these noble values are the real assets and prime movers in the success of the hospital.*'

Besides HC development, the Director also highlighted on the importance of OC, which includes the infrastructure, facilities, and system of the hospital. He said lack of facilities can be a significant factor for not implementing Ibadah Friendly Hospital. For example, Hospital C provides basic facilities for the patients and their relatives, including those for wudhu' (spray bottles), *tayammum* powder, qiblah direction indicators, women's prayer clothing, and booklets on *ibadah* guidelines. Furthermore, the location of Hospital C is very strategic as it is located a few meters away from a mosque. All the interviewees also agreed that to be a Muslim-friendly Hospital, the hospital must provide facilities such as places for *sholat* for the patients and also the visitors.

Another two IVs highlighted are trustworthy and concerned about welfare. In general, all these hospitals have fulfilled the needs of Muslims wishing to be treated according to Islamic principles, especially when they are sick. This creates awareness among the patients and their families on the need to care for each other (*hablu min an-nas*) whilst observing compliance to Shari'ah principles (*Hablu min Allah*).

Discussion and Conclusions

Muslim tourists are making their presence felt in the tourism market worldwide and they are the growing market of the tourism industry. Muslim-friendly tourism can be considered as the effort of making these tourists' travels pleasant and permitting them to perform their religious obligations while visiting new and foreign places. In Muslim-friendly tourism, compliance with religious observances is vital. It emphasizes on Tauhid and syariah-compliant at practices. This study reveals that *taqwa* (piety) to Allah S.W.T, worship to Allah S.W.T, halal, trustworthy, and concerned about the welfare are Islamic value dimensions highlighted in the management of IC towards Muslim-friendly Medical Tourism. Worship to Allah SWT comprises of the execution of obligatory and voluntary worship, as well as fardhu ain (personal) and fardhu kifayah (community). Taqwa to Allah SWT- have the right intentions based on Islamic principles and to practice mandatory and voluntary worship both of fardhu ain and fardhu kifayah.

Theoretical Implications

In IC literature, not much study has been conducted in the context of IVs. This study contributes to IC literature by focusing on the tourism industry and explicitly concentrating on Medical MFT. This study accentuates on IC dimensions and IVs that are substantively and significantly related to Muslim-friendly tourism. This study also concentrates on hospital sector and generates greater awareness among hospitals' management on IC and IVs so that they would espouse initiatives and form successful businesses.

Practical Implications

This study also provides few directions for hospitals' management in developing their hospitals' IC and IVs that are substantively and significantly related to business performance. Furthermore, this might consequently contribute to the MFT sector. This study found that all of those dimensions are related more to human capital. Meanwhile, organizational capital is more on the facilities and environment provided to the patients and their family members such as prayer outfits and mat, *qibla* signage, prayer room, and also manual guidelines for prayer. The findings also revealed that in terms of relational capital, the hospitals emphasized on fulfilling customers' demands, gaining patients' loyalty as well as gathering and disseminating of feedbacks. This also directly leads to good reputation and names of the hospitals. This study explained the Islamic Value Dimensions practices by Muslim-friendly hospitals . Future research could reconfirm these findings and generalize them over population by using larger sample. This could be done by using quantitative research and statistical test. These findings can assist the managers on how they can better leverage on their knowledge resources to successfully respond to the increasingly competitive environment in tourism industry.

Limitations and Future Research

This study used the case study method. Therefore, the findings are less generalizable. As case-study research is based on a small number of cases, it does not qualify for statistical analysis and interpretation. Future research could confirm this finding by using a larger sample to generalize the Islamic value dimensions to the population. Moreover, since IC dimension and IVs can be considered as a new field, there are many opportunities of conducting research in this field.

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