

# Maqasid al-Shariah-Based Corporate Governance, Service Excellence, and Customer Satisfaction in Islamic Hospitality Sector

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## ABSTRACT

This study investigates the effect of Maqāsid al-Sharī'ah-based Good Corporate Governance (GCG) on customer satisfaction, with service excellence as a mediating variable in the Islamic hospitality sector. The research adopts an explanatory quantitative design and is conducted at Sultan Alauddin Hotel & Convention Makassar. Data were collected from 212 customers using structured questionnaires and analyzed employing Partial Least Squares-Structural Equation Modeling (PLS-SEM). GCG is operationalized through three core dimensions: transparency, accountability, and responsibility, grounded in Maqāsid al-Sharī'ah principles. The findings reveal that transparency does not have a significant direct effect on customer satisfaction but significantly influences it indirectly through service excellence. Accountability demonstrates a strong positive and significant effect on customer satisfaction, both directly and indirectly, indicating its dominant role in shaping customer perceptions. Conversely, responsibility does not significantly affect either service excellence or customer satisfaction. Furthermore, service excellence has a significant positive effect on customer satisfaction and serves as a crucial mediating variable linking governance practices to customer outcomes. These results suggest that the effectiveness of Maqāsid al-Sharī'ah based governance depends on its practical implementation in service delivery. Integrating ethical governance with high-quality service enhances customer satisfaction and organizational sustainability. This study contributes to the literature by bridging Islamic governance principles with service management and provides practical insights for improving competitiveness in the Islamic hospitality industry.

## 1. Introduction

Good Corporate Governance (GCG) represents a corporate management system designed to ensure transparency, accountability, and responsibility in all operational activities, particularly within the service sector. The implementation of GCG is essential as it minimizes conflicts of interest between management and stakeholders while enhancing public trust in organizations (Arafat, 2008; Sutedi, 2011). In the hospitality industry, effective governance serves as a fundamental

basis for delivering consistent and professional services. Previous studies indicate that the application of GCG principles contributes to improving managerial quality and organizational performance in service-based firms (Zarkasyi, 2008; Wibowo, 2012). Therefore, GCG is increasingly viewed as a strategic instrument for creating added value for customers.

Customer satisfaction is a primary objective in service industries, as it reflects the success of the services provided. It emerges

from the evaluation of the alignment between customer expectations and perceived service performance (Kotler, 2016). In the hospitality context, customer satisfaction is influenced by multiple factors, including service quality, employee professionalism, and organizational management systems (Tjiptono & Chandra, 2016). Empirical evidence suggests that corporate governance is associated with customer satisfaction levels (Ekawatty, 2013; Sari et al., 2018). However, other studies reveal that the relationship between GCG and customer satisfaction is not always direct and often depends on supporting factors such as service quality (Afandi, 2018). This indicates the need for further investigation into the mechanisms linking GCG and customer satisfaction.

The implementation of GCG principles particularly transparency, accountability, and responsibility in service organizations extends beyond economic considerations to include ethical and social values. Within the framework of Islamic economics, corporate governance should align with *maqāṣid syarī'ah*, which emphasizes the achievement of societal welfare. The concept of *maqāṣid syarī'ah* includes the protection of religion, life, intellect, lineage, and wealth as the fundamental objectives of economic activities (Ash-Shiddiqy, 2011). Integrating these values into corporate governance promotes fair, transparent, and responsible business practices. Prior studies demonstrate that the application of Islamic principles in corporate management enhances legitimacy and stakeholder trust (Agusti, 2019; Mansyur et al., 2020).

Although GCG based on *maqāṣid syarī'ah* emphasizes a balance between profitability and social responsibility, empirical studies linking this governance approach to customer satisfaction remain limited. Existing research mainly focuses on organizational performance and corporate reputation (Maulidya et al., 2019; Pranata & Laela, 2020), leaving a gap in understanding its impact on customer-oriented outcomes, particularly in the hospitality sector.

Another important factor influencing customer satisfaction in the hospitality industry is excellent service (*layanan prima*), which includes responsiveness, accuracy, friendliness, and employees' ability to meet customer needs professionally (Rahmayanty, 2013). High-quality service fosters positive customer perceptions and increases satisfaction levels (Barata, 2023). Previous studies confirm that service quality significantly affects customer satisfaction in the service sector (El-Adly, 2019; Tjiptono & Chandra, 2016). In the context of corporate governance, excellent service can be interpreted as the practical implementation of responsibility and fairness principles toward customers.

However, inconsistencies remain in prior findings. Some studies report that GCG positively influences service quality and customer satisfaction (Putra & Handayani, 2020; Hermansyah et al., 2018), while others suggest that the impact of GCG on customer satisfaction is insignificant without the support of optimal service quality (Afandi, 2018). Furthermore, research indicates that excellent service may act as a mediating variable in the relationship between corporate governance and customer satisfaction (Sari & Widodo, 2019). These inconsistencies highlight a specific research problem: the unclear mechanism through which GCG—particularly when integrated with *maqāṣid syarī'ah* values—affects customer satisfaction.

Based on the identified problem, this study aims to analyze the effect of transparency, accountability, and responsibility based on *maqāṣid syarī'ah* on customer satisfaction through excellent service as a mediating variable. The research is conducted at Sultan Alauddin Hotel & Convention Makassar, a hospitality business operating within an Islamic educational institution environment, which presents unique governance characteristics.

Theoretically, this study contributes to the development of corporate governance literature by integrating GCG principles with

*maqāṣid syarī'ah*, thereby enriching the conceptual framework that links governance, service quality, and customer satisfaction. It also extends prior research by empirically examining the mediating role of excellent service within this relationship, addressing inconsistencies in previous findings.

Practically, the study provides valuable insights for hotel management, policymakers, and stakeholders in the Islamic hospitality sector. It highlights the importance of aligning governance practices with ethical and religious values to enhance service quality and customer satisfaction. Furthermore, the findings are expected to support the development of governance strategies that balance economic performance with social responsibility.

The novelty of this study lies in its integrated approach, combining GCG principles, *maqāṣid syarī'ah*, and excellent service as a mediating mechanism in explaining customer satisfaction within the Islamic hospitality context—an area that has received limited empirical attention.

## 2. Literature Review

### 2.1 Conceptual and Theoretical Foundations

This study is grounded in the concepts of Good Corporate Governance (GCG), *maqāṣid syarī'ah*, excellent service, and customer satisfaction as interconnected constructs explaining organizational performance in the hospitality sector. GCG refers to a system that regulates and controls corporate activities through principles of transparency, accountability, and responsibility to ensure alignment between management actions and stakeholder interests (Arafat, 2008; Sutedi, 2011). These principles are rooted in agency theory, which emphasizes the need to mitigate conflicts of interest between principals and agents through effective governance mechanisms.

In the context of Islamic economics, the concept of *maqāṣid syarī'ah* provides an ethical and normative foundation for corporate governance. It emphasizes the protection of

essential human values, including religion, life, intellect, lineage, and wealth (Ash-Shiddiqy, 2011). Integrating *maqāṣid syarī'ah* into GCG extends conventional governance frameworks by embedding moral accountability and social welfare objectives into corporate practices. This integration aligns with stakeholder theory, which highlights the importance of balancing the interests of various stakeholders beyond profit maximization.

Customer satisfaction is conceptualized as a post-consumption evaluation reflecting the congruence between customer expectations and perceived service performance (Kotler, 2016). In service industries, satisfaction is closely linked to service quality, employee performance, and organizational processes (Tjiptono & Chandra, 2016). Excellent service (*layanān prima*) functions as a strategic operationalization of governance principles, representing the organization's commitment to delivering high-quality, customer-oriented services characterized by responsiveness, accuracy, and professionalism (Rahmayanty, 2013; Barata, 2023).

Thus, this study adopts an integrated theoretical perspective combining agency theory, stakeholder theory, and Islamic ethical principles to explain how governance mechanisms influence service quality and ultimately shape customer satisfaction outcomes.

### 2.2 Review of Empirical Studies

A growing body of empirical research has examined the relationship between corporate governance, service quality, and customer satisfaction. Studies indicate that the implementation of GCG contributes positively to organizational performance and service delivery in the service sector (Zarkasyi, 2008; Wibowo, 2012). In particular, governance mechanisms that promote transparency and accountability enhance managerial effectiveness and operational efficiency.

Empirical evidence also demonstrates a relationship between GCG and customer satisfaction. For instance, Ekawatty (2013) and

[Sari et al. \(2018\)](#) found that well-implemented governance practices are associated with higher levels of customer satisfaction. However, other studies suggest that this relationship is not always direct. [Afandi \(2018\)](#) reported that GCG does not significantly influence customer satisfaction without the presence of strong supporting variables such as service quality.

Service quality itself has been consistently identified as a critical determinant of customer satisfaction. [El-Adly \(2019\)](#) and [Tjiptono & Chandra \(2016\)](#) found that service excellence significantly influences customer perceptions and satisfaction levels in the hospitality sector. Moreover, [Rahmayanty \(2013\)](#) and [Barata \(2023\)](#) emphasize that excellent service encompasses not only technical quality but also interpersonal aspects such as friendliness and responsiveness.

Recent studies have further explored the mediating role of service quality in the relationship between governance and customer satisfaction. [Sari & Widodo \(2019\)](#) found that excellent service acts as an intermediary variable that strengthens the impact of corporate governance on customer satisfaction. Similarly, [Putra & Handayani \(2020\)](#) and [Hermansyah et al. \(2018\)](#) reported that GCG positively affects both service quality and customer satisfaction, suggesting an indirect relationship mechanism.

In the context of Islamic governance, research by [Agusti \(2019\)](#) and [Mansyur et al. \(2020\)](#) shows that the incorporation of *maqāṣid syarī'ah* values enhances stakeholder trust and organizational legitimacy. Furthermore, [Maulidya et al. \(2019\)](#) and [Pranata & Laela \(2020\)](#) found that governance practices based on Islamic principles positively influence firm performance and reputation. However, empirical studies linking these governance practices directly to customer satisfaction, particularly in the hospitality sector, remain limited.

### 2.3 Identification of the Research Gap

Based on the synthesis of theoretical perspectives and empirical findings, several research gaps can be identified. First, although numerous studies have examined the relationship between GCG and organizational performance, limited attention has been given to customer satisfaction as a key outcome variable, especially in service-oriented industries. Second, while service quality has been widely recognized as a determinant of customer satisfaction, its role as a mediating variable in the relationship between GCG and customer satisfaction has not been consistently examined, resulting in mixed empirical findings ([Afandi, 2018](#); [Sari & Widodo, 2019](#)).

Third, the integration of *maqāṣid syarī'ah* into corporate governance frameworks has primarily been studied in relation to financial performance, legitimacy, and reputation ([Agusti, 2019](#); [Mansyur et al., 2020](#); [Pranata & Laela, 2020](#)), with limited empirical evidence addressing its impact on customer-oriented outcomes. Finally, there is a contextual gap in the literature, as few studies have explored these relationships within the Islamic hospitality sector, particularly in organizations operating under educational institutional environments.

These gaps highlight the need for a comprehensive empirical investigation that integrates GCG principles, *maqāṣid syarī'ah*, and excellent service to explain customer satisfaction.

### 2.4 Development of the Conceptual Framework

This study develops a conceptual framework that examines the relationships among GCG, excellent service, and customer satisfaction within the context of *maqāṣid syarī'ah*-based governance. GCG is operationalized through three key dimensions: transparency, accountability, and responsibility. These dimensions are expected to influence organizational practices, particularly in delivering high-quality services.

Excellent service is positioned as a mediating variable that translates governance principles into customer-oriented outcomes. It reflects the organization's ability to implement governance values in daily operations, particularly in interactions with customers. High levels of transparency, accountability, and responsibility are expected to enhance service delivery processes, leading to improved customer experiences.

Customer satisfaction serves as the dependent variable, representing the ultimate

outcome of effective governance and service quality. It is influenced both directly by governance practices and indirectly through the quality of service provided.

Thus, the framework proposes both direct and indirect relationships among the variables, emphasizing the mediating role of excellent service in strengthening the effect of GCG on customer satisfaction within a *maqāṣid syarī'ah* perspective.

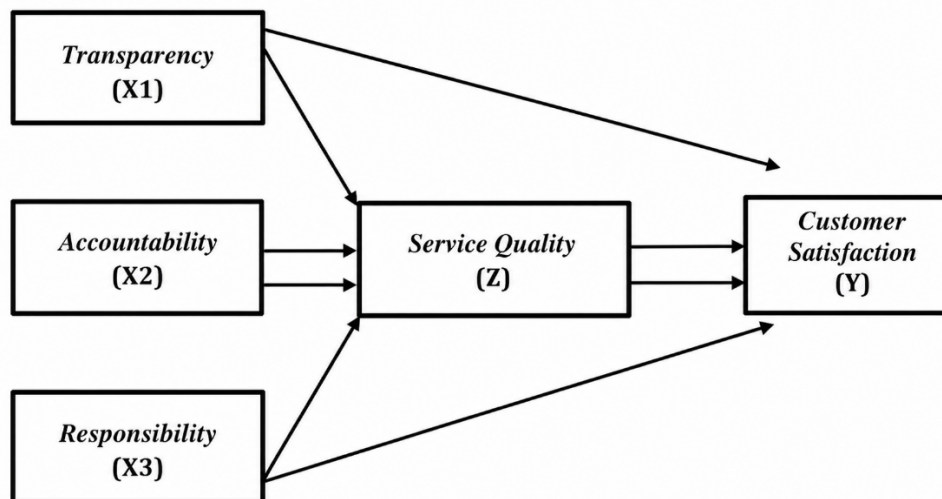


Fig 1. Conceptual Framework

## 2.5 Hypotheses or Research Propositions

Based on the conceptual framework and the synthesis of prior studies, the following hypotheses are formulated:

**H1:** Maqāṣid Syarī'ah-based transparency has a significant effect on customer satisfaction.

**H2:** Maqāṣid Syarī'ah-based transparency has a significant effect on service excellence.

**H3:** Maqāṣid Syarī'ah-based accountability has a significant effect on customer satisfaction.

**H4:** Maqāṣid Syarī'ah-based accountability has a significant effect on service excellence.

**H5:** Responsibility has a significant effect on customer satisfaction.

**H6:** Responsibility has a significant effect on customer satisfaction through service excellence.

**H7:** Service excellence has a significant effect on customer satisfaction.

These hypotheses are theoretically grounded in governance, service quality, and Islamic ethical frameworks, and are empirically testable within the context of the hospitality industry.

## 3. Research Methods

This study employs a structured and rigorous methodological approach to examine the causal relationships between Good Corporate Governance (GCG) based on Maqāṣid Syarī'ah and customer satisfaction, with excellent service acting as a mediating variable. The methodology is designed to ensure alignment between research objectives, data collection procedures, and analytical techniques, thereby enhancing the validity, reliability, and replicability of the findings.

### 3.1 Research Design

This study adopts a quantitative approach with an explanatory research design aimed at testing causal relationships among variables. The explanatory design is considered appropriate as it enables the investigation of direct and indirect effects between Maqāṣid Syarī'ah-based Good Corporate Governance proxied by transparency, accountability, and responsibility and customer satisfaction, with excellent service positioned as a mediating variable. This design provides a systematic framework for hypothesis testing and supports robust statistical analysis.

### 3.2 Research Context and Setting

The research was conducted at Hotel & Convention Sultan Alauddin Makassar, a hospitality organization operating in the service sector. This setting was selected due to its relevance in examining governance practices and service quality within the hotel industry, where customer satisfaction is a critical performance indicator. The context provides practical insights into how governance principles aligned with Maqāṣid Syarī'ah can influence service delivery and customer perceptions.

### 3.3 Population and Sample / Research Participants

The population of this study comprises all customers of Hotel & Convention Sultan Alauddin Makassar. The sampling technique employed is non-probability sampling using the accidental sampling method, where respondents are selected based on their availability and willingness to participate. The sample size was determined based on Hair's rule of thumb, which recommends a minimum of five to ten times the number of indicators used in the model. Accordingly, a total of 212 respondents were obtained, meeting the minimum requirements for Partial Least Squares (PLS) analysis. This sample size is considered sufficient to ensure statistical power and representativeness.

### 3.4 Data Sources and Data Collection

This study utilizes both primary and secondary data sources. Primary data were collected directly from respondents through questionnaires and supported by observational methods. Secondary data were obtained from internal hotel documents and relevant literature sources. The questionnaire was designed using a five-point Likert scale to measure respondents' perceptions of the variables under study. The data collection process was conducted systematically to ensure accuracy and minimize potential bias.

### 3.5 Measurement of Variables and Research Instruments

The research variables include Maqāṣid Syarī'ah-based Good Corporate Governance (transparency, accountability, and responsibility), excellent service, and customer satisfaction. Each variable was operationalized using a set of indicators derived from established literature and adapted to the research context. The measurement instrument consists of a structured questionnaire with items rated on a five-point Likert scale ranging from strongly disagree to strongly agree. The use of validated indicators ensures construct validity and comparability with prior studies.

### 3.6 Data Analysis Techniques

Data analysis was performed using Partial Least Squares Structural Equation Modeling (PLS-SEM) with the assistance of SmartPLS software. The analysis involves two main stages: evaluation of the outer model and evaluation of the inner model. The outer model assessment focuses on the measurement model, including indicator reliability and construct validity, while the inner model evaluation examines the structural relationships between variables. Hypothesis testing is conducted based on path coefficients and significance levels. Additionally, mediation analysis is performed to assess the role of excellent service in mediating the relationship between Maqāṣid Syarī'ah-based Good

Corporate Governance and customer satisfaction.

### 3.7 Validity, Reliability, and Trustworthiness

The validity and reliability of the research instruments were assessed using SmartPLS. Convergent validity was evaluated through outer loading values, while reliability was measured using Cronbach's Alpha. All constructs met the recommended threshold values, with outer loadings and Cronbach's Alpha coefficients exceeding 0.70, indicating that the measurement instruments are both valid and reliable. These procedures ensure the robustness and consistency of the research findings.

### 3.8 Ethical Considerations

This study adheres to ethical research standards by ensuring informed consent from all participants prior to data collection. Respondents were informed about the purpose of the study and assured that their responses would remain confidential and used solely for academic purposes. Data protection and anonymity were maintained throughout the research process.

### 3.9 Research Procedure

The research procedure was conducted in several stages. First, the research framework and hypotheses were developed based on a comprehensive literature review. Second, research instruments were designed and validated. Third, data were collected through questionnaires, observations, and documentation. Fourth, the collected data were analyzed using PLS-SEM techniques. Finally, the results were interpreted and discussed in relation to the research objectives and existing literature.

### 3.10 Methodological Limitations

This study has several limitations. First, the use of non-probability sampling may limit the generalizability of the findings. Second, the research is confined to a single organizational setting, which may restrict the applicability of the results to other contexts or industries. Third, the reliance on self-reported data through questionnaires may introduce response bias. These limitations provide opportunities for future research to employ broader samples, multiple settings, and mixed-method approaches to enhance the robustness of findings.

## 4. Results and Discussion

### 4.1 Research Results

#### 4.1.1 Sample Description and Descriptive Statistics

This study was conducted using primary data obtained from respondents associated with Hotel UIN Alauddin Makassar. The units of analysis consist of customers who have experienced the services provided. The data were processed using the Partial Least Squares Structural Equation Modeling (PLS-SEM) approach. Descriptive statistics were employed to provide an overview of the data distribution across the variables of Transparency, Accountability, Responsibility, Excellent Service, and Customer Satisfaction.

#### 4.1.2 Data Quality and Preliminary Analysis

##### a. Measurement Model Evaluation (Outer Model)

The evaluation of the measurement model aims to assess the validity and reliability of the indicators used to measure latent constructs. This includes convergent validity and reliability testing.

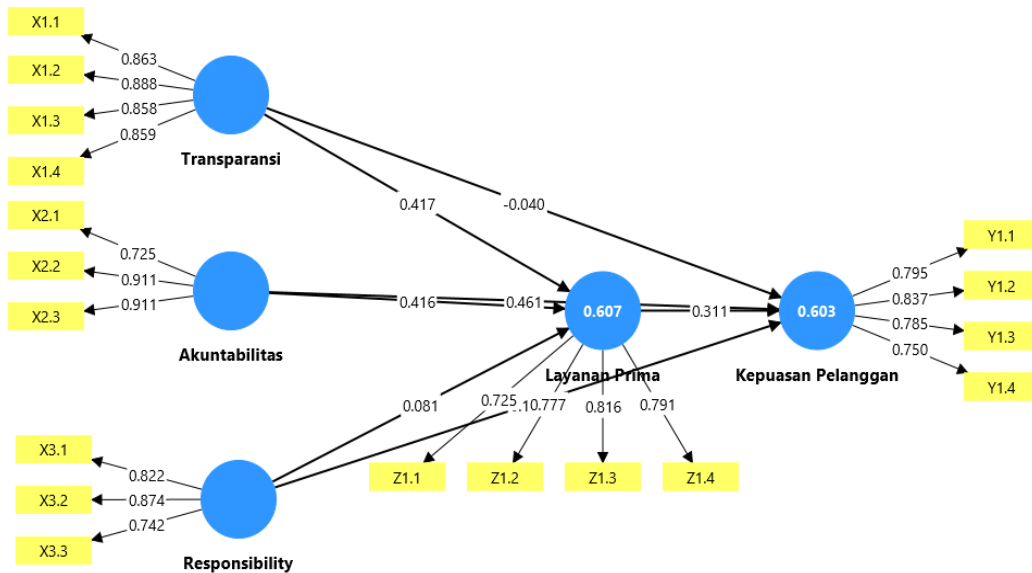


Fig 2. Outer Model

1) Convergent Validity

Convergent validity is evaluated based on outer loading values greater than 0.5 or 0.7. The results indicate that most indicators across all variables—Transparency, Accountability, Responsibility, Excellent Service, and Customer Satisfaction—have outer loadings above 0.70, indicating that the indicators are valid and suitable for further analysis.

Table 1. Convergent Validity

Indicator	Accountability	Customer Satisfaction	Excellent Service	Responsibility	Transparency
X1.1					0.863
X1.2					0.888
X1.3					0.858
X1.4					0.859
X2.1	0.725				
X2.2	0.911				
X2.3	0.911				
X3.1			0.822		
X3.2			0.874		
X3.3			0.742		
Y1.1		0.795			
Y1.2		0.837			
Y1.3		0.785			
Y1.4		0.750			
Z1.1				0.725	
Z1.2				0.777	
Z1.3				0.816	
Z1.4				0.791	

Source: Data Processed, 2026

## 2) Reliability Test

Reliability is assessed using Cronbach's Alpha and Composite Reliability values, with a threshold of 0.70.

**Table 2. Reliability Data**

Variable	Cronbach's Alpha	Composite Reliability (rho_c)
Accountability	0.809	0.889
Customer Satisfaction	0.803	0.871
Excellent Service	0.783	0.860
Responsibility	0.743	0.855
Transparency	0.890	0.924

Source: Data Processed, 2026

All constructs demonstrate Cronbach's Alpha and Composite Reliability values above 0.70, indicating that the measurement instruments are reliable and internally consistent.

**4.1.3 Main Analytical Results****a. Coefficient of Determination (R<sup>2</sup> Test)****Table 3. R-Square Values**

Variable	R-square	R-square Adjusted
Customer Satisfaction	0.603	0.595
Excellent Service	0.607	0.601

Source: Data Processed, 2026

The R-square values indicate that Customer Satisfaction (0.603) and Excellent Service (0.607) are moderately to strongly explained by the independent variables included in the model.

**4.1.4 Hypothesis Testing Results / Key Findings****Table 4. Hypothesis Testing Results**

	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics ( O/STDEV )	P values
Transparency (X1) → Customer Satisfaction (Y)	-0.040	-0.042	0.068	0.594	0.552
Transparency (X1) → Excellent Service (Z)	0.417	0.420	0.045	9.187	0.000
Accountability (X2) → Customer Satisfaction (Y)	0.461	0.471	0.112	4.100	0.000
Accountability (X2) → Excellent Service (Z)	0.416	0.411	0.107	3.897	0.000
Excellent Service (Z) → Customer Satisfaction (Y)	0.311	0.305	0.084	3.697	0.000
Responsibility (X3) → Customer Satisfaction (Y)	0.105	0.104	0.123	0.853	0.394
Responsibility (X3) → Excellent Service (Z)	0.081	0.082	0.105	0.769	0.442

Source: Data Processed, 2026

#### 4.1.5 Visual Presentation of Results

Tables 1 to 4 present the empirical results of the study, including measurement model evaluation, reliability testing, coefficient of determination, and hypothesis testing. Each table is clearly labeled and referenced to enhance readability and ensure a structured presentation of findings. These visual elements facilitate a clear understanding of the statistical outcomes and support the transparency of the analysis.

## 4.2 Research Discussion

### 4.2.1 Interpretation of Key Findings

#### a. Maqāṣid Syarī'ah-based transparency does not affect customer satisfaction

The results of hypothesis testing (H1) indicate that Maqāṣid Syarī'ah-based transparency does not have a significant effect on customer satisfaction at Hotel UIN Alauddin Makassar, with a p-value of 0.552 ( $>0.05$ ). This finding shows that the openness of information provided by the hotel, whether related to prices, facilities, or service policies, has not become a primary factor in shaping customer satisfaction. Customers tend to prioritize core service aspects, such as room comfort, cleanliness, completeness of facilities, strategic location, and affordable prices, rather than the perceived level of information transparency.

This research finding is in line with the customer satisfaction theory proposed by Kotler, which states that satisfaction is formed from the comparison between service performance and customer expectations. These results are also consistent with the studies of [Andika et al. \(2023\)](#) and [Indra et al. \(2025\)](#), which state that transparency does not significantly affect customer satisfaction in hotels with practical and functional customer segmentation. From the Maqāṣid Syarī'ah perspective, transparency is part of Islamic Good Corporate Governance principles aimed at maintaining trust and public welfare. However, the results of this study indicate that transparency needs to be accompanied by improvements in core service quality to have a real impact on customer satisfaction.

#### b. Maqāṣid Syarī'ah-based transparency has a positive effect on service excellence

The results of the second hypothesis testing (H2) show that Maqāṣid Syarī'ah-based transparency has a positive and significant effect on service excellence at Hotel UIN Alauddin Makassar, with a p-value of 0.000 ( $<0.05$ ). This finding indicates that the higher the level of honesty and openness of information provided by the hotel, especially regarding prices, facilities, and service policies, the better the quality of service excellence perceived by customers. Transparency creates a sense of security and customer trust, thereby encouraging more responsive, professional, and consistent service processes.

This research result is in line with the service theory proposed by Kotler, which states that service excellence is formed when service performance meets customer expectations. In addition, this finding is consistent with the studies of [Karlina et al. \(2022\)](#) and [Wahida et al. \(2024\)](#), which state that transparency is an important factor in improving service quality, especially in hotels with practical customer segmentation. From the Maqāṣid Syarī'ah perspective, transparency is part of Islamic Good Corporate Governance principles aimed at maintaining trust (ḥifẓ al-māl) and realizing public welfare. Therefore, the consistent implementation of transparency not only strengthens customer trust but also encourages sustainable improvement in service excellence.

#### c. Maqāṣid Syarī'ah accountability has a positive effect on customer satisfaction

The results of the third hypothesis testing (H3) show that accountability has a positive and significant effect on customer satisfaction at Hotel UIN Alauddin Makassar, with a p-value of 0.000 ( $<0.05$ ). This finding indicates that the better the accountability implemented by hotel management and employees, the higher the level of customer satisfaction. Accountability is reflected through clarity of service procedures, compliance with operational standards, employee

responsibility, and consistency between promised services and services received by customers. This condition makes customers feel that they receive reliable services that meet their expectations.

This research result is in line with the customer satisfaction theory proposed by Kotler, which states that satisfaction is formed when service performance meets or exceeds customer expectations. This finding is also supported by the studies of [Romzek and Dubnick \(1987\)](#) and [Parasuraman et al. \(1988\)](#), which emphasize that service accountability plays an important role in increasing trust and customer satisfaction in the service sector, including hospitality. From the Maqāsid Syarī'ah perspective, accountability is a form of moral and ethical responsibility in maintaining trust (ḥifẓ al-māl) and realizing public welfare. Therefore, the consistent implementation of accountability becomes an important strategy for Hotel UIN Alauddin Makassar in increasing customer satisfaction and business sustainability.

#### **d. Maqāsid Syarī'ah accountability has a positive effect on customer satisfaction through service excellence**

The results of the fourth hypothesis testing (H4) show that accountability has a significant and positive effect on service excellence at Hotel UIN Alauddin Makassar, with a p-value of 0.000 (<0.05). This finding indicates that the higher the level of accountability implemented by hotel management and employees, the better the quality of service excellence perceived by customers. Accountability is reflected through compliance with standard operating procedures (SOP), clarity of employee roles and responsibilities, and consistency in delivering services. This condition encourages the creation of fast, accurate, and reliable services, which are the main characteristics of service excellence in the hospitality industry.

This research result is in line with the service theory proposed by Kotler, which states that service excellence is formed when

service performance meets customer expectations. Conceptually, accountability is an important element in service management because it ensures that every employee acts according to established standards ([Romzek & Dubnick, 1987](#)). This finding is also supported by [Parasuraman et al. \(1988\)](#) and [Putra and Handayani \(2020\)](#), which conclude that accountability plays a significant role in improving service excellence. From the Maqāsid Syarī'ah perspective, accountability is a form of trust and moral responsibility in maintaining public welfare, particularly in the protection of wealth and customer trust (ḥifẓ al-māl). Therefore, strengthening accountability becomes an important strategy for hotels in achieving sustainable service excellence oriented toward customer satisfaction.

#### **e. Responsibility does not affect customer satisfaction**

Based on the results of the fifth hypothesis testing (H5), the responsibility variable shows an insignificant effect on customer satisfaction. This finding indicates that the hotel's responsibility in responding to customer needs and complaints, such as willingness to help, speed of service, and fulfillment of service obligations, has not become a primary factor directly shaping customer satisfaction. This condition shows that although responsibility is an important aspect of service, customers tend to evaluate satisfaction based on the final service outcome rather than the process or responsible attitude demonstrated by the hotel.

This research result is in line with the findings of [Eldon and Marlena \(2022\)](#) and [Triana and Qur'ani \(2022\)](#), which state that the insignificance of responsibility on customer satisfaction is due to customers focusing on the actual quality and benefits of the service. In addition, the presence of other more dominant variables, such as service quality, reliability, and service speed, is suspected to weaken the role of responsibility ([Sari, 2017](#)). Thus, responsibility functions more as a supporting

factor that needs to be combined with improvements in other service aspects to contribute optimally to customer satisfaction. This finding also explains the difference with Widyastuti's study, which states that responsibility significantly affects customer satisfaction, because in certain contexts customers perceive responsibility as a minimum standard inherent in every service provider, not as an added value that directly increases satisfaction ([Faizin & Alhidayah, 2024](#)).

#### f. Responsibility does not affect service quality through service excellence

Based on the testing of the sixth hypothesis (H6), employee responsibility does not have a significant effect on customer satisfaction through service excellence at Hotel UIN Alauddin Makassar. This finding indicates that service excellence quality is more determined by the implementation of standardized operating procedures (SOP) established by management, so variations in individual employee responsibility are not a dominant factor in shaping customer experience. This condition is consistent with the findings of [Eldon and Marlana \(2022\)](#), which state that in service organizations with standardized systems, individual responsibility tends to have less influence on customer satisfaction compared to process consistency.

The practical implication of this finding is the need for hotel management to focus service improvement on other more impactful aspects, such as employee responsiveness and empathy through continuous training. Although responsibility is not statistically significant, this aspect still functions as an ethical foundation in Maqāsid Syarī'ah-based services and needs to be strengthened through an organizational culture that emphasizes integrity and trustworthiness ([Romzek & Dubnick, 1987](#)). This approach is expected to improve service excellence sustainably and strengthen the competitiveness of Hotel UIN Alauddin Makassar.

#### g. Service excellence has a positive effect on customer satisfaction

The results of the seventh hypothesis testing (H7) show that service excellence (Z) has a significant and positive effect on customer satisfaction (Y) at Hotel UIN Alauddin Makassar, as evidenced by a p-value of 0.000 ( $< 0.05$ ). This finding indicates that the better the service excellence provided, such as employee friendliness, speed of service, accuracy of information, and responsiveness to customer needs and complaints, the higher the level of customer satisfaction perceived. Consistent service excellence makes customers feel valued and provides a staying experience that meets their expectations.

Theoretically, this research result is in line with the service quality concept proposed by Parasuraman, Zeithaml, and Berry (1988), as well as Kotler's customer satisfaction theory, which states that satisfaction arises when service performance meets or exceeds expectations. This result is also supported by previous studies which state that service excellence significantly affects customer satisfaction in the hospitality sector ([Tjiptono & Chandra, 2016](#); [Suryani & Febriani, 2020](#)). From the Maqāsid Syarī'ah perspective, service excellence reflects moral responsibility in maintaining customer welfare through honest, safe, and ethical services, thereby contributing to sustainable customer satisfaction.

#### 4.2.2 Comparison with Previous Studies

The results are partially consistent with prior empirical studies. The insignificant effect of transparency on customer satisfaction aligns with [Andika et al. \(2023\)](#) and [Indra et al. \(2025\)](#), who found that transparency is less relevant in contexts where customers are primarily function-oriented. However, its significant effect on service excellence supports findings by [Karlina et al. \(2022\)](#) and [Wahida et al. \(2024\)](#), emphasizing transparency as a driver of service quality.

The strong influence of accountability on both service excellence and customer satisfaction is consistent with [Romzek and](#)

[Dubnick \(1987\)](#) and [Parasuraman et al. \(1988\)](#), who highlight accountability as a key determinant of trust and service performance. In contrast, the non-significant role of responsibility supports findings from [Eldon and Marlana \(2022\)](#) and [Triana and Qur'ani \(2022\)](#), but contradicts [Widyastuti and Faizin & Alhidayah \(2024\)](#), suggesting that contextual differences, particularly service standardization, may explain these inconsistencies.

#### 4.2.3 Theoretical Contributions

This study contributes to the development of GCG theory within the Maqāṣid Syarī'ah framework by demonstrating that its dimensions have heterogeneous effects on customer satisfaction. Specifically, the findings extend customer satisfaction theory by confirming that not all governance principles directly influence satisfaction outcomes. Furthermore, this study enriches service quality theory by positioning service excellence as a key mediating variable that bridges governance practices and customer satisfaction. The integration of Maqāṣid Syarī'ah principles—particularly ḥifẓ al-māl (protection of wealth)—into the GCG framework also provides a novel perspective, emphasizing ethical and spiritual dimensions in service management.

#### 4.2.4 Practical and Policy Implications

From a managerial perspective, the findings suggest that hotel management should prioritize improving core service quality and service excellence as primary drivers of customer satisfaction. While transparency remains important, it should be integrated with tangible service improvements to create a meaningful impact. Accountability should be strengthened through strict adherence to standard operating procedures (SOPs), employee performance monitoring, and consistent service delivery. Meanwhile, responsibility should be reinforced as an organizational culture rather than treated solely as an operational variable.

From a policy standpoint, this study highlights the importance of incorporating Maqāṣid Syarī'ah-based governance principles into service industry standards, particularly in Islamic-based institutions, to ensure ethical and sustainable business practices.

#### 4.2.5 Integration with the Research Gap

This study successfully addresses the research gap identified in the literature, particularly the limited empirical evidence on the integration of Maqāṣid Syarī'ah principles within GCG and their impact on customer satisfaction in the hospitality sector. Unlike previous studies that primarily focus on conventional governance mechanisms, this research provides a more holistic framework by incorporating Islamic ethical values. Additionally, the study fills the gap by introducing service excellence as a mediating variable, offering a more comprehensive understanding of how governance mechanisms influence customer satisfaction indirectly.

#### 4.2.6 Acknowledgement of Study Limitations

Despite its contributions, this study has several limitations. First, the research is limited to a single hotel context, which may restrict the generalizability of the findings to other sectors or regions. Second, customer perceptions may be influenced by subjective experiences that are not fully captured in the model. Third, the study focuses only on three dimensions of GCG based on Maqāṣid Syarī'ah, while other relevant factors such as trust, perceived value, and customer loyalty were not included. Future research is recommended to expand the model by incorporating additional variables and applying it across different service industries to enhance external validity.

### 5. Conclusion

This study concludes that, overall, transparency, accountability, and responsibility based on Maqāṣid Syarī'ah play a role in enhancing customer satisfaction at Hotel & Convention Sultan Alauddin Makassar

through excellent service. Transparency based on Maqāṣid Syarī'ah does not have a significant direct effect on customer satisfaction, but it has a significant indirect effect through excellent service. Accountability based on Maqāṣid Syarī'ah is proven to have a significant effect both directly on customer satisfaction and indirectly through excellent service, making it the most dominant variable. In contrast, responsibility does not have a significant effect on either excellent service or customer satisfaction. Furthermore, excellent service based on Maqāṣid Syarī'ah has a significant effect on customer satisfaction, emphasizing the importance of fast, accurate, and value-driven service grounded in the principles of public benefit (maslahah). These findings highlight that strengthening transparency and accountability through excellent service is essential to build customer trust, loyalty, and to support the sustainability and reputation of the hotel.

### 5.1 Summary of Key Findings

This study demonstrates that not all dimensions of Good Corporate Governance based on Maqāṣid Syarī'ah influence customer satisfaction in the same way. Accountability emerges as the most influential factor, both directly and indirectly through excellent service. Transparency contributes indirectly by enhancing service quality, while responsibility does not show a significant impact in this context. In addition, excellent service plays a crucial mediating role and directly improves customer satisfaction. Overall, the findings confirm that service quality is a key mechanism through which governance principles translate into customer outcomes.

### 5.2 Theoretical Contributions

This study contributes to the literature by extending the application of Good Corporate Governance into the Maqāṣid Syarī'ah framework within the hospitality sector. It refines existing theories by demonstrating that governance dimensions do not uniformly influence customer satisfaction, highlighting

the mediating role of excellent service. The findings challenge the assumption that all governance principles have direct effects, instead emphasizing the importance of indirect pathways, particularly through service quality. This research also enriches the integration of ethical and Islamic value-based frameworks into customer satisfaction models, offering a more holistic perspective in governance research.

### 5.3 Practical and Policy Implications

From a practical perspective, hotel management should prioritize strengthening accountability practices, as they have the most significant impact on customer satisfaction. Efforts to improve transparency should be aligned with enhancing service delivery, ensuring that information openness translates into better customer experiences. Management should also focus on improving excellent service by emphasizing responsiveness, accuracy, and service values rooted in Maqāṣid Syarī'ah principles. For policymakers and stakeholders in Islamic-based hospitality, these findings underline the importance of integrating governance and service quality strategies to improve competitiveness, customer trust, and long-term sustainability.

### 5.4 Limitations of the Study

This study is limited by its focus on a single hotel, which may affect the generalizability of the findings to other hospitality contexts or regions. Additionally, the results are context-specific to Islamic-based governance implementation, which may not fully represent conventional hospitality settings. The use of cross-sectional data also limits the ability to capture changes over time, particularly in customer perceptions and service improvements. These limitations should be considered when interpreting the findings.

### 5.5 Directions for Future Research

Future research is recommended to expand the scope by including multiple hotels

or different regions to enhance generalizability. Comparative studies between Islamic and conventional hotels could provide deeper insights into the role of Maqāṣid Syari'ah-based governance. Researchers are also encouraged to incorporate additional variables such as customer trust, loyalty, or perceived value to enrich the model. Moreover, using longitudinal or mixed-method approaches could provide a more comprehensive understanding of how governance practices and service quality evolve over time and influence customer satisfaction.

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