

University of Nebraska - Lincoln

DigitalCommons@University of Nebraska - Lincoln

Library Philosophy and Practice (e-journal)

Libraries at University of Nebraska-Lincoln

June 2017

A REVIEW ON LITERATURE OF WAQF FOR POVERTY ALLEVIATION BETWEEN 2006-2016


Nur Atikah Atan

Universiti Sains Islam Malaysia, ziyadfatih@gmail.com

Fuadah Johari

Universiti Sains Islam Malaysia, fuadah@usim.edu.my

Follow this and additional works at: <http://digitalcommons.unl.edu/libphilprac>

 Part of the [Income Distribution Commons](#), [Library and Information Science Commons](#), [Macroeconomics Commons](#), and the [Other Economics Commons](#)

Atan, Nur Atikah and Johari, Fuadah, "A REVIEW ON LITERATURE OF WAQF FOR POVERTY ALLEVIATION BETWEEN 2006-2016" (2017). *Library Philosophy and Practice (e-journal)*. 1486.

<http://digitalcommons.unl.edu/libphilprac/1486>

A REVIEW ON LITERATURE OF *Waqf* FOR POVERTY ALLEVIATION BETWEEN 2006-2016

Nur Atika Binti Atan

Faculty of Economics and Muamalat, University Science Islam Malaysia, Nilai

Fuadah Binti Johari (PhD)

Senior Lecturer, Faculty of Economics and Muamalat, University Science Islam
Malaysia, Nilai

Abstract

Background - The success of *Waqf* as a source of socio-economic financing in Islamic history in developing a country by providing the social and public goods to the society have been a major factor for *Waqf* practices to be retrieved back today. In order to exterminate the poverty, depending in *Zakat* alone is not enough. *Waqf* can be an alternative in solving the socio-economic problem of the *Ummah* which covers the issues such as poverty, inequality and rising cost of living as well in promoting the social well-being in the society.

Purpose - The purpose of this article is to analyze the related literatures on *Waqf* for poverty alleviation and social well-being between 2006 until 2016.

Research Methodology - The methodology of this article is through descriptive research based on document analysis on previous articles and literatures on *Waqf* between 2006 until 2016. From 365 citation found under '*Waqf*' keywords which including journal articles, books and conference paper, only 289 articles that are published under journals publications consists of national and international journals were selected and had been analyzed using the Statistical Product & Service Solution (SPSS) software. This study analyzed the articles selected by looking at several variables which including the year of publication, number of authors that contributes in the publish articles, the subject area of articles, the country that study *Waqf* research and the type of research method associated with the use of qualitative, quantitative and mixed method that used by the researcher.

Findings - The general finding of this article shows that among the *Waqf* issues or subject that have the highest interest among the researcher for the current 10 years are related to the issues of cash *Waqf* (19.4%), *Waqf* property (13.8%) and *Waqf* concept (12.5%). However issues that related to poverty and poverty alleviation (14 articles), microfinance (17 articles) and corporate *Waqf* (13 articles) have also gained a popularity among the researcher.

Keywords: *Waqf*; *Waqf* issues; poverty alleviation; well-being; inequality.

INTRODUCTION

Poverty, inequality and well-being are related issues that have become a global phenomenon ranging from developed and developing countries especially among the Muslim nation. This issue has been a debate topic among the society, scholar, and economist and has become a part of the government's goal all over the world especially in alleviating the poverty. In Islam, the issues related to the poverty and inequality in the wealth distribution have always been arise by Allah s.w.t in the Al-Quran such as in the verses below:

“And in their wealth (there are portions determined to be given) to the poor who beg, and the poor yet who refrain (from begging)” (Adh-Dhariyat, (51):19)

The approaches in Islam for the poverty alleviation is multi-dimensional and comprehensive (Sadeq, 2002). Relying in Zakat alone is not enough in order to solve the issues of poverty. Therefore, Islam has put charity as one of the five pillars of faith and obligatory for Muslims and its role is to serve the purpose of narrowing the social distance and reduce inequality in the society (Alam, 2010) and one of the charities that have always been a purpose in Islam is *Waqf*. Besides that, the recent global financial crisis has not only effected the growth of government revenue, but also given an impact to the ability of the government in funding and provide additional resources to finance the social development for the society such as the basic infrastructure of public needs for health and education (Mohammad Haji Alias, Fuadah Johari & Asma Abdul Rahman, 2014) and in order to overcome this situation, the third sector including *Waqf* institution must be retrieved back by the government based on the potential and its role as a socio-economic enhancer during the past history in the society.

Waqf, since it was introduced by the Prophet Muhammad (SAW) in 622 Hijrah by giving away seven orchards that have been given by a man called Mukhairiq after his death to Rasullullah s.a.w for the purposed of Muslims society in Madinah (Khaf, 2003), the practices is still continuing and evolving with the times and across the Muslim country. Until today, the glorious of *Waqf* institution that have been achieved during the glory of the Ottoman Empire is still being spoken by the Muslims community all over the world. During that day, every society basic needs such as providing the health services, education, orphanage center, mosques, shelter and residences was provided by *Waqf* institutions. The practices of *Waqf* have been continued and followed by other Muslims country and one of it during the middle of the nineteenth century were a half size of land in Algeria has been donated as agricultural land while one-third in Tunisia in 1883 and one-eighth in Egypt in 1949 has been donated by the authority of the caliphate for the education and health purpose in order to fulfill needs of the society during that time (Cizakca, 1998). What have been written in history has showed that *Waqf* was not only seen as a mechanism in providing the basic needs to the needy but including in redressing

socio-economic inequities and as one of the social security system which will help individuals and public to ease the financial burden of a country thus enhancing the quality of life among the society in accordance with the requirement of Shariah (Azlilah Azra Mohd Zakaria, Ros Ruziana Samad & Zurina Shafii, 2013).

Waqf institution need to play its role because the benefit of *Waqf* are not only limited to the Muslim poor and needy recipients, but it across the racial and economic background of the receiver. The following Hadith has emphasis on who is more deserving of *Waqf* benefit:

*‘Ibnu Umar r.a. Also reported a hadith on Waqf from Rasulullah S.A.W.: ‘Umar Ibn al-Khattab gained possession of a piece of land in Khaibar; so he came to see the Prophet, peace and blessings of Allah be upon him, to consult him about it. He said, O Messenger of Allah! I have got a piece of land in Khaibar of which I have never obtained more valuable property than this; (Although I aspire to reach out to Allah AzzawaJalla) what is your advice or suggestion about it and the best course of action to take ? The Messenger of Allah p.b.u.h. said: “If you wish, make the property itself to remain inalienable, and give (the profit from) it to charity.” So ‘Umar ibn al-Khattab made it a charity on the condition that it shall not be sold, nor given away as a gift, nor inherited, and **made it a charity among the needy and the relatives and to set-free slaves** and in the way of Allah and for the travelers and to entertain guests, there being no blame on him who managed it if he ate out of it and made (others) eat, not accumulating wealth thereby’* (Sahih Muslim).

Through *Waqf* any member in the society can enjoy or satisfy their socio-economic needs in the shape and size at the minimum cost and it’s equal to everyone (Hailani Muji Tahir, 1991). It’s a prosperity transfer from an individual to the society where the sharing of revenue to the society is to reduce the income inequality and poverty by distribute back in the form of services and product and in this process, wealth transfer becomes only for one time, however revenue transfer still continues as long as the *Waqf* asset exist (Asmak Abd Rahman, 2009). In today new approach to the war against poverty several dimensions have been set which are: income approach such as resources and employment (Chepkwony, 2008); non-income approach such as education and health; and increasing access to physical facilities (Sadeq, 2002; Magda, 2015).

After mosque or religious endowment and education purpose, the third big beneficiary of *Waqf* is the category of the poor, needy, orphans, persons in prisons, etc (Kahf, Ahmed & Homoud, 1998). For this category of beneficiaries, some of the popular policies designed to reduce poverty include curbing income inequality and massive food production (Ravallion, 2005); supply of basic commodities by governments to the poor for self-sufficiency (Barrette and Beardmore, 2000); economic empowerment and social reforms

strategies (Kar, 2007; Rao, 2010); and establishment of microfinance institution (MFIs) to provide micro-credits to poverty-stricken individuals with marketable skills (Morduch, Hashemi, Littlefield, 2003; Awojobi and Bein, 2011) have been planned and funded using the *Waqf* property. Moreover, the distribution of *Waqf* is more fair and equitable to all levels of the society and the role of *Waqf* as a social capital widen where the capital derived from a contributions of a members in the society who willingly to share the wealth that he or she have with others because of Allah s.w.t. should be beneficial to the well-being of the society at large (Mohammad Tahir Sabit Mohammad, Abdul Hamid Mar Iman, & Ismail Omar, 2005).

Today, the function of *Waqf* institutions not only limited to religious rituals but also important in the aspect of humanity to empower the potential of public welfare (Rusydiaana & Al-Farisi, 2016). Based on the development of *Waqf* and the importance in solving the economic problems in Muslims country especially on the issues of poverty, many articles and research have been done by the researcher and academicians focusing in this issues recently. Therefore, this article will highlight on the progress of *Waqf* research development and discussion on *Waqf* institutions for the current 10 years especially on the poverty alleviation.

METHODOLOGY

An extensive search was conducted by using a Mendeley software in order to identify those journal articles that describe on *Waqf* topic for the latest period of 10 years ranging from 2006 until 2016. Mendeley is a free open-source tool that available at <http://mendeley.com> that used as a researcher's library by aggregates the articles that have been chosen by a researcher, counting the frequency of the reads articles and connects a researcher with compatible colleagues or additional articles based on key words and information about previous article usage (Zaugg, West, Tateishi & Randall, 2011). From Mendeley sources, a total of 356 citation were found under '*Waqf*' keywords which including journal articles, books and conference paper. However, only 289 articles that were published under journals publications consists of national and international journals were selected and had been analyze. Each journal articles related to this field were collected and statistically analyzed using the Statistical Product & Service Solution (SPSS) software. This study used a descriptive analysis looking at several variables which including the year of publication, number of authors that contributes in the publish articles, the subject area of articles, the country that study *Waqf* research and the type of research method associated with the use of qualitative, quantitative and mixed method that used by the researcher.

RESULTS

This section will discuss on the result of a descriptive analysis of the article that have been published for the current 10 years retrieved by the Mendelay software and analyzed by SPSS software. The result will be discussed on i) the number of publications by year; ii) the country that study *Waqf* research; iii) the type of research methodology used by the researcher associated with the use of qualitative, quantitative and mixed method; iv) the number of authors that contributes in the publish articles; and v) the list by subject area of the articles.

i. Number of Publications by Year

For the current of this 10 years which is between 2006 until 2016, a total number of 289 articles related to *Waqf* have been published. Table 1 showed the distribution of articles that have been published by year. On average, there are about 29 articles were published in a year during for the current of 10 years where the highest number of articles that were publish is in 2015 which consists of 50 articles and the lowest number of articles that were published is on 2006 which is 10 articles.

Year of Publications	Number of Article	Percentage (%)
2016	11	3.8
2015	50	17.3
2014	46	15.9
2013	36	12.5
2012	31	10.7
2011	26	9.0
2010	31	10.8
2009	21	7.3
2008	16	5.5
2007	11	3.8
2006	10	3.5
Total	289	100.0
Mean = 5.03		

Table 1. Number of Publications by Year

ii. Articles Origin

This section will discuss on the list of publication ranking based on geographical location which describe the study location of the selected published journals. The study location had been categorized into five categories of sub country group which are i) South East Asia; ii) Middle East; iii) Africa; iv) South Asia; and v) others. South East Asia countries consists of Malaysia, Indonesia, Singapore, Brunei and Thailand; Middle East countries consists of a country such as Arab Saudi, Egypt, UAE, Jordan, Kuwait, Iran, Iraq,

Palestine, Israel, Syria, Bahrain, Cyprus, Lebanon, Oman, Qatar and Yemen; African countries consists of 54 countries and a few of the countries that contributes to the research article on *Waqf* on that period such as Algeria, Ghana, Mauritius, Gambia, Tanzania, Sudan, Tunisia and Sudan; South Asia countries which consists of India, Pakistan, Bangladesh and Maldives and for the others sub country category consists of a country such as UK, US, Russia, Soviet Republic, Kyrgyzstan, China, Japan and Austria. Table 2 show that, among the sub country categories below, South East Asia region was the highest contributors in the *Waqf* study which contributes 71.3 percent from the overall research articles that have been produced and Malaysia was the highest country that contributes on the *Waqf* research which consists of 50.0 percent of the articles journal for that period followed by Indonesia 18.8 percent. Table 3 shows the top 5 countries that have produced the highest research articles on *Waqf* for the current 10 years.

Sub-country Category	Number (%)
South East Asia	206 (71.3)
Middle East	44 (15.2)
Africa	11 (3.8)
South Asia	9 (3.1)
Others	19 (6.6)
Total	289 (100.0)

Table 2: Sub-country Categories Publication Ranking

Country	Number (%)
Malaysia	145 (50.2)
Indonesia	54 (18.7)
Turkey	20 (6.9)
Arab Saudi	7 (2.4)
Nigeria	5 (1.7)

Table 3: Top 5 Country in *Waqf* Research Publication (2006-2016)

iii. Type of Research Methodology

Research methodology is an important process in gathering an information for a research. There are three types of research approaches that suggested by the previous scholar which are qualitative (subjective approach), quantitative (numerical approach) and mix method (combine from both approaches) (Punch, 2013; Fuadah Johari, Muhammad Ridhwan Ab. Aziz & Ahmad Fahme Mohd Ali, 2014; Rusydiaana & Al-Farisi, 2016). Table 4 shows the methods of research used by the research in *Waqf* study for the current 10 years. The results from the crosstab analysis shows that qualitative method was the highest types of research method used by the researcher in *Waqf* study which consists of 266 article journal produce for the current 10 years. However, the used of quantitative (18 articles) and mix

method (5 articles) in *Waqf* research seems to develop for the current 3 years recently between 2013 until 2015 but the number for both research method is still low compare to qualitative research.

Year	Research Method			Total
	Qualitative	Quantitative	Mix Method	
2016	10	1	0	11
2015	40	7	3	50
2014	37	7	2	46
2013	33	3	0	36
2012	31	0	0	31
2011	26	0	0	26
2010	31	0	0	31
2009	21	0	0	21
2008	16	0	0	16
2007	11	0	0	11
2006	10	0	0	10
Total	266	18	5	289

Table 4: Research Methodology by Year

iv. The Number of Authors that Contributes in the Publish Articles

Table 5 show the number of authors that contribute in the article published for the current 10 years. The articles have been categorized into four categories which consists of an article that produced by i) single author; ii) 2 authors; iii) 3 authors; and iv) more or equal to 4 authors. The descriptive result shows that a single author has published the highest number of articles throughout the current 10 years, which consists of 50.2 percent of the overall articles followed by 2 authors published (21.1%), 3 authors published (15.6%) and more or equal to 4 authors published (13.1%).

Authors Number	Frequency	Percentage (%)
Single Author	145	50.2
2 Author	61	21.1
3 Author	45	15.6
More or equal to 4 Author	38	13.1
Total	289	100.0

Table 5. List of Authors Number

v. The List of Issues/Subject Area of Articles

From 289 articles collected through Mendeley, 14 issues or subject area of the articles have been analyze using the SPSS. The subject area of the articles journals was categorized based on the major issue discuss by the researcher and the first keywords in the articles. The table 6 show that among the issues or subject that have the highest interest among the researcher for the current 10 years are related to the issues of cash *Waqf* (19.4%) followed by *Waqf* property (13.8%) and *Waqf* concept (12.5%) which related on comparison between trust and donation, economic alternative, economic modernization sustainability, well-being and Islamic philanthropy. Issues that specifically highlighted on poverty and poverty alleviation, microfinance and corporate *Waqf* also have gain a popularity among the researcher and throughout the period a number of 13 articles of corporate *Waqf*, 17 articles on microfinance and 12 articles of poverty alleviation have been published. Some of the issues such as cash *Waqf* and microfinance are among the issues that related to the poverty alleviation programme. However some of the issues that need to be further discuss and more article need to be produce by the researcher related to the issues of healthcare services (1.0%), *Takaful-Waqf* (2.8%) and agriculture (1.4%) because of the low articles produce in discussing on those topics. It is an urgency to further discussing on how *Waqf* fund or property can be used to overcome an issues related to this topic because it will contribute to the society needs and creating the social well-being in the future.

Subject Area	Frequency	Percentage (%)
Agriculture	4	1.4
Administration	21	7.3
Corporate <i>Waqf</i>	13	4.5
Cash <i>Waqf</i>	56	19.4
Education	13	4.5
Legislation	26	9.0
Micro-finance/Entrepenuer	17	5.9
Management	23	8.0
Healthcare	3	1.0
History	17	5.9
Poverty alleviation	12	4.2
Property	40	13.8
<i>Takaful-Waqf</i>	8	2.8
<i>Waqf</i> Concept	36	12.5
Total	289	100.0

Table 3 Issues/Subject Area of Articles

DISCUSSION

Analysis of the articles published related to *Waqf* for the year of 2006 until 2016 have found that:

- Within the 10 year period there are a huge number of articles that related to *Waqf* issues that had been published which discussed on various topics where the highest article's publication was in 2015 with 50 articles and in average, around 29 articles were produced in a year. This show that the development in *Waqf* research have gained more popularity and encouraging among the researcher and academician from various field backgrounds.
- Malaysia had the most studied areas on *Waqf* issues among the other country while analysis result also found that South East Asia, which including Malaysia, Indonesia, Singapore, Brunei and Thailand among the countries that produce a lot of research on *Waqf* issues compared to other countries.
- Most of the research in this field tended to use a qualitative approach for their research methodology rather than quantitative and mix method.
- The most subject area that was discussed in *Waqf* articles within that period and have become an intensive discussion among the Muslims scholar related to *Waqf* was the cash *Waqf*. It is due to the issues that still become the major problem in developing *Waqf* property which is lacking on the liquid fund to develop *Waqf* property.

The above analysis had shown that among the popular issues of *Waqf* that intensively discussed by the scholars until today was about the issues in funding *Waqf* property for the development. Within the current 10 years' time, the number of articles produced for each year was extremely increased. However, the issues discussed and the method used by the researcher mostly on the topic of cash *Waqf* and the used of qualitative method rather than extended it to quantitative and mix method. It is crucial in discussing *Waqf* in some other area such as healthcare, agriculture and *Takaful-Waqf* which, among the issues that related to the safety net for the poor besides cash *Waqf* and microfinance.

CONCLUSION

Waqf institutions have played a significant role in poverty alleviation, wealth distribution and in promoting the social well-being among Muslim society since the administration of Prophet Muhammad SAW and has been continued by his companion and until today, *Waqf* institution still relevant. With the current situation of economic global which always unpredictable, *Waqf* institution needs to be retrieved back and become a backbone for Muslim economic. *Waqf* has proved to be one of the mechanism in poverty alleviation and wealth distribution by providing the society necessities, according to the economic

capacity and the ability of the society as a whole. This prosperity transfer of an individual to the society have reduced the income inequality and poverty and enriching society quality of life, inspiring the spirit of brotherhood, uplifting the *Ummah* well-being, reject pure materialism and individualism perspective in the society.

REFERENCES

- Ahmed, H., & Salleh, A. M. H. A. P. M. (2016). Inclusive Islamic financial planning: a conceptual framework. *International Journal of Islamic and Middle Eastern Finance and Management*, 9(2), 170–189. <http://doi.org/10.1108/IMEFM-01-2015-0006>
- Aishah Ismail, N., Abdul Razak, A., Muhammad, F., (2015). Amalan Wakaf Dalam Kalangan Masyarakat Islam Di Kota Bharu Kelantan. *Labuan E-Journal of Muamalat and Society*, 9, 14–25.
- Akhmad Sirojudin Munir. (2015). OPTIMALISASI PEMBERDAYAAN WAKAF SECARA PRODUKTIF. *Ummul Quro*, 6(Jurnal Ummul Qura Vol VI, No 2, September 2015), 94–109. Retrieved from <http://ejournal.kopertais4.or.id/index.php/qura/issue/view/531>
- Anna, C. A., & Mohamed Hisham, H. (2015). The Sharia-compliance of financial reporting practices: a case study on waqf. *J. Islam. Account. Bus. Res.*, 6(1), 55–72. <http://doi.org/10.1108/JIABR-10-2012-0069>
- Arshad, R., Noor, A. H. M., & Yahya, A. (2015). Human Capital and Islamic-Based Social Impact Model: Small Enterprise Perspective. *Procedia Economics and Finance*, 31(15), 510–519. [http://doi.org/10.1016/S2212-5671\(15\)01195-8](http://doi.org/10.1016/S2212-5671(15)01195-8)
- Abdelhak Senadjki & Jamalludin Sulaiman. (2015). An Empirical Study on the Influence of Islamic Values in Poverty Alleviation. *Journal of Islamic Accounting and Business Research*, 6(2), 222–243. <http://doi.org/dx.doi.org/10.1108/JIABR-05-2012-0027>
- Ahmed, U. (2015). Examining the Traditional Waqf-Based Financing Methods and Their Implications on Socio-Economic Development. *IOSR Journal of Business and Management Ver. III*, 17(2), 2319–7668. <http://doi.org/10.9790/487X-1723119125>
- Ahmed, U., & Faosiy Ogunbado, A. (2015). Accessibility to Basic Healthcare Services and Its Implications on Maqasid Al-Shariah: A study of Muslim Community in Uganda. *IOSR Journal Of Humanities And Social Science*, 20(3), 1–66. <http://doi.org/10.9790/0837-20336673>
- Ahmad, M. (2015). Cash Waqf : Historical Evolution , Nature and Role as an Alternative to Riba -Based Financing for the Grass Root. *Journal of Islamic Finance*, 4(1), 63–74.
- Akhunov, A. M. (2015). Issue of Waqf in the Context of Establishment of Muslim Institutions in the Post-Soviet Tatarstan. *Journal of Sustainable Development*, 8(5), 157–163. <http://doi.org/10.5539/jsd.v8n5p157>
- Ambrose, A. H. A. A., Aslam, M., & Hanafi, H. (2015). The Possible Role of Waqf in Ensuring a Sustainable Malaysian Federal Government Debt. *Procedia Economics and Finance*, 31(15), 333–345. [http://doi.org/10.1016/S2212-5671\(15\)01205-8](http://doi.org/10.1016/S2212-5671(15)01205-8)

- Amuda, Y. J., Hidayat, A., & Buang, B. (2015). Mixed Methods on the Commercialization of Cash Waqf in Nigeria: An Analytical of Its Implementation. *IOSR Journal of Economics and Finance Ver. II*, 6(3), 2321–5933. <http://doi.org/10.9790/5933-06329097>
- Amaroh, S. (2014). Filantropi Islam di Indonesia : Potensi dan Kendala. *ADDIN*, 2(1). Retrieved from <http://journal.stainkudus.ac.id/index.php/Addin/article/view/15>
- Anisa Fitria, U., & Munawar, I. (2014). Implementasi Pengelolaan Wakaf Tunai (Studi pada Baitul Maal Hidayatullah & Yayasan Dana Sosial Al-Falah). *Jurnal Ilmiah Mahasiswa FEB*, 3(1), 1–16.
- Ab Aziz, M. R., Nooh, M. N., Khairi, K. F., & Johari, F. (2014). A review on literatures in planning and managing of Islamic wealth distribution. *Library Philosophy and Practice*, (1144), 1–9.
- Abdullah, R., & Ismail, A. G. (2014). Humanomics Al-Tawhid in relation to the economic order of microfinance institutions Al-Tawhid in relation to the economic order of microfinance institutions. *Humanomics Humanomics Humanomics Iss Humanomics*, 30(1), 325–348. <http://doi.org/10.1108/H-01-2014-0006>
- Alias, T. A., & Cizakca, M. (2014). Should Malaysian States Have A Fresh Approach to Waqfs? A Proposal for A Model Waqf Enactment. *ISRA International Journal of Islamic Finance*, 6(2), 133–140. Retrieved from <http://eprints.lanacs.ac.uk/32751/>
- Amin, H., Abdul-Rahman, A. R., Ramayah, T., Supinah, R., & Mohd-Aris, M. (2014). Determinants of online waqf acceptance: An empirical investigation. *Electronic Journal of Information Systems in Developing Countries*, 60(1).
- Amuda J. Yusuff, Azizan C. Embi, & Oladapo H. Babatunde. (2014). An agricultural Approach to the commercialization of Cash Waqf between Malaysia and Nigeria. *Journal of Advanced Management Science*, 2(4), 344–348. <http://doi.org/10.12720/joams.2.4.344-348>
- Anwar, H. M. M., Muhammad Abbas, E., Kamal Mujan, W., Sidik, R., & Sidek, M. (2014). Waqf land in the West Bank and investment current state of affairs. *Asian Social Science*, 10(14), 23–39. <http://doi.org/10.5539/ass.v10n14p23>
- Aziz, M. R. A., Yusof, M. A., Johari, F., & Sabri, H. (2014). Relationship Between Level of Income and Method of Contribution and Appointment of Islamic Waqf Bank as an Agent in Collecting Waqf Fund. *Journal of Emerging Economies and Islamic Research*, 2(2), 1–10. <http://doi.org/10.7763/IJTEF.2014.V5.363>
- Aziz, M. R. A., Yusof, M. A., Johari, F., Ramli, A., & Sabri, H. (2014). The Relief of Higher Education Loan Through Islamic Waqf Bank. *Asian Social Science*, 10(22), 175–181. <http://doi.org/10.5539/ass.v10n22p175>
- Azmi, N. F., Muhamad, S. F., & Kamarudin, M. K. (2014). Challenges in Developing the Waqf Properties : The Study on State Islamic Religious Council in Kelantan. *International Journal of Management Sciences*, 3(7), 487–490.
- Aminuddin, M. Z. (2013). Kontribusi Zakat, Infak, Sadaqah dan Wakaf Terhadap Civil Society: Studi Kasus di Yayasan Solopeduli Surakarta. *IJTIHAD - Jurnal Wacana Hukum Islam Dan Kemanusiaan*, 13(2), 199–217. Retrieved from <http://ijtihad.iainsalatiga.ac.id/index.php/ijtihad/article/view/71>
- Arifin, Z. (2013). REVITALISASI MANAJEMEN WAKAF SEBAGAI PENGGERAK EKONOMI MASYARAKAT. *De Jure : Jurnal Hukum Dan Syar'iah*, 5(2), 162–471.

- Abdul Rahman, R., & Dean, F. (2013). Challenges and solutions in Islamic microfinance. *Humanomics*, 29(4), 293–306. <http://doi.org/10.1108/H-06-2012-0013>
- Ahmad, S., Rahim Abdul Rahman, A., Aslam Haneef, M., Huq Pramanik, A., Omar Mohammed, M., Fouad Bin Amin, M., ... Ghafar Ismail, A. (2013). "Integration of waqf-Islamic microfinance model for poverty reduction: The case of Conventional bank and Islamic banking as institutions: similarities and differences. *Humanomics International Journal of Islamic and Middle Eastern Finance and Management* Iss *International Journal of Islamic and Middle Eastern Finance and Management*, 31(2), 272–298. Retrieved from <http://dx.doi.org/10.1108/H-09-2013-0056%5Cnhttp://dx.doi.org/10.1108/08288661311299312%5Cnhttp://dx.doi.org/10.1108/17538391211255223%5Cnhttp://dx.doi.org/10.1108/IMEFM-03-2014-0029>
- Akhtar, Z. (2013). Charitable Trusts and Waqfs: Their Parallels, Registration Process, and Tax Reliefs in the United Kingdom. *Statute Law Review*, 34(3), 281–295. <http://doi.org/10.1093/slr/hms045>
- Amuda, Y. J., & Che Embi, N. A. (2013). Alleviation of Poverty among OIC Countries through Sadaqat, Cash Waqf and Public Funding. *International Journal of Trade, Economics and Finance*, 4(6), 403–408. <http://doi.org/10.7763/IJTEF.2013.V4.326>
- Assegaf, Y. U., & Sawarjuwono, T. (2013). Ihtisab (Accountability) in Waqf Institutions: A Review and Synthesis of Literature. *Issues in Social and Environment Accounting*, 7(4), 204–219. Retrieved from <http://web.ebscohost.com/abstract?direct=true&profile=ehost&scope=site&authype=crawler&jrnl=19780591&AN=101381945&h=poQF1TMblkm5VOuf/oqbW5c2vnCcWhaV3ElctxtU7i603apbJRePNI/agpxqP6jpbAQq1f1e/EJbM0RaZJeH0A==&crl=c&resultNs=AdminWebAuth&resultLocal=ErrCrIN>
- Asuhaimi, F. A., Shafii, Z., & Alias, M. H. (2013). The Effort of Selected Public Universities in Developing Awqaf Properties Using Cash Waqf Instrument. *Journal of Chemical Information and Modeling*, 53(9), 1689–1699. <http://doi.org/10.1017/CBO9781107415324.004>
- Aziz, M. R. A., Yusof, M. A., & Johari, F. (2013). The inclination of student and public towards the establishment of Islamic waqf bank. *World Applied Sciences Journal*, 26(1), 138–143. <http://doi.org/10.5829/idosi.wasj.2013.26.01.13459>
- Amirul Afif, M., & Mohammad Nizam, J. (2012). A Study on the Prospect of Waqaf (Endowment) Lands for Agricultural Activities: An Exploratory Study on Kota Setar District, Kedah. *Jurnal Pengurusan Awam*, (March 2011).
- A.Mohsin, M. I. (2012). Waqf-shares : new product to finance old waqf properties. *Bank and Bank Systems*, 7(2), 72–78.
- Abbasi, M. Z. (2012). The Classical Islamic Law of Waqf: A Concise Introduction. *Arab Law Quarterly*, 26, 121–153. <http://doi.org/10.1525/sp.2007.54.1.23>.
- Abdul Rahim, N. (2012). *Cash Waqf: An Alternative Source of Funding for Shariah Compliant Microfinance Business in Malaysia*. Durham University.
- Abdullah, A., & Yaacob, H. (2012). Legal and Shariah Issues in the Application of Wakalah-waqf Model in Takaful Industry: An Analysis. *Procedia - Social and Behavioral Sciences*, 65, 1040–1045. <http://doi.org/10.1016/j.sbspro.2012.11.239>

- Alaeddin, O., & Anwar, N. (2012). Critical analysis of diverse funding of Islamic microfinance institution: A case study in BMT Amanah Ummah Surabaya Indonesia. *Islamic Finance in a Challenging Economy: Moving Forward*, (November).
- Ansari, A. H., Jamal, P., & Oseni, U. A. (2012). Sustainable development: Islamic dimension with special reference to conservation of the environment. *Advances in Natural and Applied Sciences*, 6(5 SPL.ISS. 4), 607–619. Retrieved from <http://www.scopus.com/inward/record.url?eid=2-s2.0-84863212166&partnerID=tZOtx3y1>
- Arif, M. N. R. Al. (2012). Wakaf Uang dan Pengaruhnya terhadap Program Pengentasan Kemiskinan di Indonesia. *Indo-Islamika*, 2(1), 17–29. Retrieved from <http://journal.uinjkt.ac.id/index.php/indo-islamika/article/view/1649>
- Adejoke, A.-U. G., Uthman, I. O., Hassan, T., & Ramadili, S. M. (2011). Islamic Financial Culture: Alternative Economic System for Rapid and Sustainable Economic Growth in West African Countries. *Australian Journal of Basic and Applied Sciences*, 5(7), 286–294.
- Akgündüz, A. (2011). The ottoman waqf administration in the 19th and early-20th centuries: Continuities and discontinuities. *Acta Orientalia*, 64(1), 71–87. <http://doi.org/10.1556/AOrient.64.2011.1.5>
- Asmak Abdul Rahman, & Wan Marhaini Wan Ahmad. (2011). The Concept of Waqf and its Application in an Islamic Insurance Product : The Malaysian Experience. *Arab Law Quaterly*, 25, 203–219. <http://doi.org/10.1163/157302511X553994>
- Abdallah, T. (2010). (Charitable Endowments) in the Twenty- First Century: From Tutelage To Partnership. *Contemporary Arab Affairs*, 3(4), 503–514. <http://doi.org/10.1080/17550912.2010.520530>
- Abdullah, L. H. (2010). Istibdal Harta Wakaf Dari Perspektif Mazhab Syafi ‘ E. *Journal of Fiqh*, 7(7), 71–82.
- Arif, M. N. R. Al. (2010). Pemberdayaan Masyarakat Berbasis Wakaf Uang. *Jurnal Asy-Syir’ah*, 44(2), 813–828. *Fak.Syariah UIN Sunan Kalijaga Yogyakarta*
- Ahmad, A. (2008). Pelaksanaan Skim Wakaf Tunai oleh Yayasan Wakaf Malaysia. *Jurnal Pengurusan Jawhar*, 2(2), 27–61.
- Ahmad Zaki, A. L., Norzaidi, M. D., & Che Zuina, I. (2008). Pengurusan Harta Wakaf dan Potensinya ke Arah Kemajuan Pendidikan Umat Islam di Malaysia. *Jurnal Pengurusan JAWHAR*, 2(2), 25–62.
- Assi, E. (2008). Islamic Waqf and Management of Cultural Heritage in Palestine. *International Journal of Heritage Studies*, 14(4), 380–385. <http://doi.org/10.1080/13527250802156180>
- Abdul Halim, S. (2007). Dana Wakaf untuk Pendidikan: Satu Tinjauan Awal. *Jurnal Pengurusan JAWHAR*, 1(2), 33–44.
- Abu-Dayyeh, N. (2006). Prospects for historic neighborhoods in atypical Islamic cities: The view from Amman, Jordan. *Habitat International*, 30(1), 46–60. <http://doi.org/10.1016/j.habitatint.2004.06.003>
- Bornovalı, S. (2016). BEYOĞLU’NDA AZ TANINAN BİR VAKIF YAPISI SURP YERRORTUTYUN KATOLİK ERMENİ KİLİSESİ A Lesser Known Waqf Building in Beyoğlu, Istanbul The Surp Yerrortutyun Armenian Catholic Church. *VAKIF RESTORASYON YILLIĞI*, 12, 42–55.

- Budak, A. (2016). Imaret kavrami üzerinden erken osmanli ters t planli zaviyeleri ile ashanelerin (1) iliskisi: Osmanli ashanelerinin kökenine dair düşünceler (2). *Metu Journal of the Faculty of Architecture*, 33(1), 21–36. <http://doi.org/10.4305/METU.JFA.2016.1.2>
- Bekmirzaev, I. (2014). Hanafi Legal Documents in Transoxiana. *The Advanced Science Journal*, 2014(5), 55–58. <http://doi.org/10.15550/ASJ.2014.05.055>
- Babacan, M. (2011). Economics of Philanthropic Institutions , Regulation and Governance in Turkey. *Journal of Economic and Social Research*, 13(2), 61–89.
- Budiman, A. A. (2011). Akuntabilitas Lembaga Pengelola Wakaf. *Walisongo*, 19(1), 75–102.
- Beverley, E. L. (2011). Property, Authority and Personal Law: Waqf In Colonial South Asia. *South Asia Research*, 31(2), 155–182. <http://doi.org/10.1177/026272801103100204>
- Bello, D. A. (2010). Poverty Alleviation through Zakah and Waqf Institutions: A Case for the Muslim Ummah in Ghana. *First National Muslim Summit*, (23191), 1–29.
- Bobrovnikov, V. (2010). Waqf Endowments in Daghestani Village Communities: From the 1917 Revolution to the Collectivization. *Die Welt Des Islams*, 50, 477–502. <http://doi.org/10.1163/157006010X544250>
- Balzani, M. (2010). Dreaming, Islam and the Ahmadiyya Muslims in the UK. *History and Anthropology*, 21(3), 293–305. <http://doi.org/http://dx.doi.org/10.1080/02757206.2010.496783>
- Brown, R. A. (2008). Islamic endowments and the land economy in Singapore the genesis of an ethical capitalism, 1830-2007. *South East Asia Research*, 16(3), 343–403.
- Buang, A. H. (2008). Appreciation of Syari'ah principles in property management in contemporary Malaysia society. *Shariah Journal*, 16(April 2003), 555–566.
- Bagaeen, S. G. (2006). Evaluating the Effects of Ownership and Use on the Condition of Property in the Old City of Jerusalem. *Housing Studies*, 21(1), 135–150. <http://doi.org/10.1080/02673030500391254>
- Che Azmi, A., & Hanifa, M. H. (2015). The Sharia-compliance of financial reporting practices: a case study on waqf. *Journal of Islamic Accounting and Business Research*, 6(1), 55–72. <http://doi.org/10.1108/JIABR-10-2012-0069>
- Cizacka, M. (2015). Islamic Wealth Management in History and at Present. *Journal of King Abdulaziz University: Islamic Economics*, 28(1), 1–18. <http://doi.org/10.4197 / Islec. 28-1.1 Islamic>
- Chaabane, A. E., Houssein, O., Abdullah, E., & Ayedh, M. (2015). Awareness about waqf among Algerian students: An exploratory study. *Journal of Islamic Business and Management*, 5(1), 113–125.
- Che Zuina, I., Muda, S., & Ahmad Hanafiah, N. J. (2014). Challenges and Prospects of Cash Waqf Development in Malaysia. *Journal of Basic and Applied Scientific Research*, 4(2), 340–348.
- Chowdhury, M. S. R., Ghazali, M. F. Bin, & Ibrahim, M. F. (2011). Economics of Cash WAQF management in Malaysia: A proposed Cash WAQF model for practitioners

and future researchers. *African Journal of Business Management*, 5(30), 12155–12163. <http://doi.org/10.5897/AJBM11.1810>

- Dan, P., Megawati, D., Syariah, F., Hukum, D., Islam, U., Sultan, N., ... Wakaf, : (2014). PENGELOLAAN DAN PENGEMBANGAN WAKAF PRODUKTIF DI KOTA PEKANBARU. *Hukum Islam*, XIV(1).
- Darwanto. (2012). Wakaf sebagai alternatif pendanaan penguatan ekonomi masyarakat indonesia. *Jurnal Ilmu Manajemen Dan Akuntansi Terapan*, 3(1), 1–14.
- Demirhan, D., Susmuş, T., & Gönen, S. (2012). Cash Waqfs And Their Accounting Applications At The End Of The 18th Century In The Ottoman Empire. *Journal of Economics & Administrative Sciences*, 1–21.
- Dafterdar, M. H. (2011). Toward Effective Legal Regulations and an Enabling Environment for Inalienable Muslim Endowments (Awqaf). *Islam and Civilisational Renewal*, 2(4), 654–668,766. Retrieved from <http://search.proquest.com/docview/1315158987?accountid=14671>
- Dalila Daud, Rashidah Abdul Rahman, & Zaluddin Sulaiman. (2011). WAQF REPORTING TO FULFIL STAKEHOLDER ATTRIBUTION IN WAQF ISLAMIC COUNCILS Dalila. *Business Management Quarterly Review (BMQR)*, 2, 38–53.
- Eger, A. (2014). Patronage and Commerce at the Twilight of Mamlük Rule: Two New Fifteenth Century Inscriptions from the Amuq Plain, Turkey. *Journal of Islamic Archaeology*, 1(1), p. 55-75. Retrieved from <http://www.equinoxpub.com/journals/index.php/JIA/article/view/19806>
- Fuadah Johari, Muhammad Haji Alias, Muhammad Ridhwan Ab. Aziz, Zurina Kefeli, Nursilah Ahmad, Kalsom Abd Wahab, Fauzi Abu Hussin, & Patmawati Haji Ibrahim (2015). Identifiying the Potential of Continuity in Cash Waqf Contribution: A Descriptive Analysis. *The Journal of Muamalat and Islamic Finance (JMFIR)*. Vol.12 (2), 55-67.
- Elrahman, A., & Saaid, E. (2014). Islamic Microfinance : Moving Beyond Financial Inclusion. *Uropean Scientific Journal*, 11(10), 297–310.
- Fadilah, S. (2015). Going Concern: An Implementation inWaqf Institutions (Religious Charitable Endowment). *Procedia - Social and Behavioral Sciences*, 211(September), 356–363. <http://doi.org/10.1016/j.sbspro.2015.11.046>
- Fakultas, S., Uin, S., Malik, M., & Malang, I. (2014). REGULASI WAKAF DI INDONESIA PASCA KEMERDEKAAN DITINJAU DARI STATUTE APPROACH. *De Jure : Jurnal Hukum Dan Syar'iah*, 6(2), 190–203.
- Furqon, A. (2013). Praktik Wakaf Uang di Bank Syariah Mandiri. *Jurnal Al-Manahij*, 6(1).
- Febriana, N. I. (2013). Pengelolaan Wakaf Tunai dan Peran Lembaga Keuangan Syariah. *Ahkam2*, 1(2), 139–160.

- Fadhilah, N. (2011). SENKETA TANAH WAKAF DAN STRATEGI PENYELESAIANNYA. *De Jure : Jurnal Hukum Dan Syar'iah*, 3(1), 71–85.
- Faisal, L. (2011). Politik Ekoomi Islam dalam Pembangunan Ekonomi Nasional Indonesia. *Politik Ekoomi Islam Dalam Pembangunan Ekonomi Nasional Indonesia.*, 1–11.
- Fanani, M. (2011). Pengelolaan Wakaf tunai. *Walisongo*, 19(1), 179–196.
- Furqon, A. (2011). Analisis Praktek Perwakafan Uang Pada Lembaga Keuangan Syariah. *Walisongo*, 19, 157–178.
- Fadli, A. (2008). Lembaga Informal Pendidikan Islam Klasik; Telaah atas Eksistensi Perpustakaan Islam. *El-Hikan Volume I Nomor 1 Juli - Desember*, 1(Pendidikan Islam), 1-.
- Gahkhusina, R. G. (2015). Economic foundations of functioning the Muslim community in Tatarstan. *International Business Management*, 9(7), 1698–1701. <http://doi.org/10.3923/ibm.2015.1698.1701>
- Ghazali, M. A.-I., & Md. Sawari, S. S. (2014). International Journal of Islamic and Civilizational Studies. *International Journal of Islamic and Civilization Studies*, 1, 35–44.
- Gustina, & Ihsan, H. (2010). Integrating Islamic Banking , Zakat And Waqf With Islamic Microfinance In Poverty Alleviation. *Jurnal Akuntansi & Manajemen*, Vol 5, 45–52. Retrieved from <http://ojs.polinpdg.ac.id/index.php/JAM/article/view/313/305>
- Hasbullah, N. A., Khairi, K. F., & Aziz, M. R. A. (2016). INTENTION TO CONTRIBUTE IN CORPORATE WAQF: APPLYING THE THEORY OF PLANNED BEHAVIOUR. *UMRAN-International Journal of Islamic and Civilizational Studies (EISSN: 2289-8204)*, 3(1).
- Hasan, R., & Siraj, S. A. (2016). Complexities of Waqf Development in Bangladesh. *Journal of Emerging Economies & Islamic Research*, 4(3).
- Hilmi, H. (2015). Wakaf Uang Antara Fleksibilitas Berderma Dan Sistim Ribawi Telaah Ulang Keabsahan Fatwa Mui Dan UU No. 41 Ayat 28 – 31 Tentang Wakaf Uang. *Jurnal Ijtimaiyya*, 5(1). Retrieved from <http://ejournal.iainradenintan.ac.id/index.php/ijtimaiyya/article/view/463%5Cnfiles/72/Hilmi - 2015 - Wakaf Uang Antara Fleksibilitas Berderma Dan Sisti.pdf>
- HASSANAIN, K. M. (2015). Integrating Zakah, Awqaf and IMF for Poverty Alleviation: Three Models of Islamic Micro Finance. *Journal of Economic and Social Thought*, 2(3), 193–211. <http://doi.org/10.1453/jest.v2i3.394>
- Haneef, M. A., Pramanik, A. H., Mohammed, M. O., Amin, M. F. Bin, & Muhammad, A. D. (2015). Integration of waqf-Islamic microfinance model for poverty reduction: The case of Bangladesh. *International Journal of Islamic and Middle Eastern Finance and Management*, 8(2), 246–270. <http://doi.org/10.1108/IMEFM-03-2014-0029>
- Haneef, M. A., Muhammad, A. D., Pramanik, A. H., & Mohammed, M. O. (2014). Integrated Waqf Based Islamic Microfinance Model (IWIMM) for Poverty

- Alleviation in OIC Member Countries. *Middle-East Journal of Scientific Research*, 19(2), 286–298. <http://doi.org/10.5829/idosi.mejsr.2014.19.2.12565>
- Havita, G., Sayekti, K. A., & Wafiroh, S. R. (2014). Model Bank Wakaf di Indonesia Dalam Potensinya Untuk Mengembangkan Wakaf Uang dan Mengatasi Kemiskinan. In *Program Kreativitas Mahasiswa-Gagasan Tertulis*.
- Hayat, N., & Naeem, A. (2014). Corporate Waqf: A Case of Hamdard (Waqf) Pakistan. *SSRN Electronic Journal*. <http://doi.org/10.2139/ssrn.2487713>
- Hosseini, S. M. S., Salari, T. E., & Abadi, S. M. N. Z. (2014). Study of Cash Waqf and Its Impact on Poverty (Case Study of Iran). *Atlantic Review of Economics*, 2.
- Hussin, M. Y. M., & et al. (2014). Persepsi Masyarakat Terhadap Keupayaan Pengembangan Dana Masjid. *Sains Humanika*, 2, 13–21. Retrieved from www.sainshumanika.utm.my
- Haneef, M. a, Pramanik, A. H., Mohammed, M. O., Dahiru, A., & Amin, F. B. (2013). *Integration of Waqf and Islamic Microfinance for Poverty Reduction : A Survey in Kuala Selangor , Malaysia. Journal of Islamic Finance* (Vol. 2).
- Hydzulkifli, H. O., Asmak, A. R., Ahmad Rizal, M., Azizi, A. B., & Suhaila, A. K. (2013). The Structuring for Development and Management Waqf Properties in Malaysia. *Journal of Human Development and Communication*, 2(December), 45–59.
- Hasbullah, H. (2012). Dinamika Pengelolaan Wakaf Uang (Studi tentang Perilaku Pengelolaan Wakaf Uang Pasca Pemberlakuan UU No. 41 Tahun 2004 tentang Wakaf). *Jurnal Wacana Hukum Islam Dan Kemanusiaan*, 12(2), 123–143.
- Huda, M. (2012). ARAH PEMBARUAN HUKUM WAKAF INDONESIA. *ULUMUNA*. Retrieved from <http://ejurnal.iainmataram.ac.id/index.php/ulumuna/article/view/192/186>
- Huffaker, S. (2012). Gendered limitations on women property owners: Three women of early modern cairo. *Hawwa*, 10(3), 127–150. <http://doi.org/10.1163/15692086-12341234>
- Hydzulkifli, H., & Asmak, A. R. (2012). Pengurusan Pembangunan Harta Wakaf: Pengalaman Majlis Agama Islam Negeri Pulau Pinang (MAINPP) Terhadap Wakaf Seetee Aishah. *International Journal of Management Studies*, 19(2), 103–123.
- Hadenan Towpek. (2011). Konsep Wakaf Menurut Syeikh Daud bin ‘Abdullah Al-Fatani Dalam Furu“ Al-Masa”il. *Jurnal Pengurusan JAWHAR*, 5(1), 5–21.
- Horii, S. (2011). Pre-emption and Private Land Ownership in Modern Egypt: No Revival of Islamic Legal Tradition. *Islamic Law and Society*, 18(2), 177–218. <http://doi.org/10.1163/156851910X537766>
- Hasan, S. (2010). WAKAF UANG DAN IMPLEMENTASINYA DI INDONESIA. *De Jure : Jurnal Hukum Dan Syar’iah*, 2(2), 162–177.
- Hari Candra, & Asmak Ab Rahman. (2010). Waqf Investment : a Case Study of Dompot Dhuafa Republika , Indonesia. *Jurnal Syariah*, 18(1), 163–190.

- Hadi, a. C. (2009). Peluang wakaf produktif untuk pembiayaan pendidikan islam. *Turats*, 5(1), 14–23. Retrieved from <http://ejournal-unisma.net/ojs/index.php/turats/article/view/79>
- Heybeli, N. (2009). Sultan Bayezid II K??liyesi: One of the earliest medical schools-founded in 1488. *Clinical Orthopaedics and Related Research*. <http://doi.org/10.1007/s11999-008-0645-1>
- Hassan, Z. (2008). An Overview Of The Effectiveness Of The Administration Of Waqf Land In Malaysia. *Shariah Law Report, Current Law Journal*, 1–17. Retrieved from <http://ssrn.com/abstract=2234208>
- Hashim, A. M. (2007). The Collection of Waqf through Insurance Companies : A Critical Analysis of the Malaysian Experience. *Review of Islamic Economics*, 11, 63–74.
- Hidayatul Ihsan M. (2007). Towards the Improvement of Waqf Accountability in Indonesia : A Critical Review of the Act No 41 / 2004 on Waqf. *Jurnal Akuntansi & Manajemen*, 2(2), 71–80.
- Ihsan, H., Sulaiman, M., Alwi, N. M., & Adnan, M. A. (2016). WAQF ACCOUNTABILITY FROM THE STAKEHOLDER SALIENCE THEORY: A CASE STUDY. *Journal of Islamic Monetary Economics and Finance*, 2(1), 1-40.
- Ibrahim, S. S. B., Noor, A. H. M., Shariff, S. B. M., & Rusli, N. A. B. M. (2016). Analysis of corporate waqf model in Malaysia. *International Journal of Applied Business and Economic Research*, 14(5), 2931-2944.
- Ismail, C. Z., Salim, N. J., & Ahmad Hanafiah, N. J. (2015). Administration and management of waqf land in Malaysia: Issues and solutions. *Mediterraen Journal of Social Sciences*, 6(4), 613–620. <http://doi.org/10.5901/mjss.2015.v6n4s2p613>
- Islam, M. M., Sultana, N., & Bhuiyan, A. B. (2014). Role of cash WAQF IIN voluntary banking. *Advances in Environmental Biology*, 8(9 SPEC. ISSUE 4), 706–714.
- Ibrahim, H., Amir, A., & Masron, T. A. (2013). Cash Waqf: An Innovative Instrument for Economic Development. *International Review of Social Sciences and Humanities*, 6(1), 1–7.
- Ikhsanudin, M. (2012). Optimalisasi Wakaf Produktif Bagi Lembaga Pendidikan dan Ormas Islam di Indonesia. *Mukaddimah*, 18(1).
- Ihsan, H., & Ibrahim, S. H. H. M. (2011). WAQF accounting and management in Indonesian WAQF institutions: The cases of two WAQF foundations. *Humanomics*, 27(4), 252–269. <http://doi.org/10.1108/08288661111181305>
- Ihsan, H., & Adnan, M. (2009). Waqf Accounting and The Construction of Accountability. In *Humanomics* (Vol. 27, pp. 252–269).
- Joseph, S. (2015). Islamic Law and the Management of Natural Resources in Seventeenth and Eighteenth Century Ottoman Syria. *Environment and History*, 21(2), 227–255. <http://doi.org/10.3197/096734015x14267043141426>
- Joseph, S. (2014). Waqf in Historical Perspective: Online fatāwā and Contemporary Discourses by Muslim Scholars. *Journal of Muslim Minority Affairs*, 34(4), 425–437. <http://doi.org/10.1080/13602004.2014.965974>

- Java, C. (2011). Islamic welfare system dealing with the poor in rural area. *IJIMS, Indonesian Journal of Islam and Muslim Societies*, 1(1), 37–67.
- Jingfeng, X., Myers, R. L., & Wilhoite, S. K. (2011). Multiple open access availability and citation impact. *Journal of Information Science*, 37(1), 19–28. <http://doi.org/10.1177/0165551510389358>
- Jalil, A., & Ramli, A. M. (2008). Waqf Instruments for Construction Contract : an Analysis of Stucture. *The Journal of Muamalat and Islamic Finance Research*, 5, 183–197.
- Khan, M. T. (2015). Development of Human Capital Through Institution of Islamic Waqf. *International Journal of Information, Business and Management*, 7(3), 41. <http://doi.org/10.1016/j.ijinfomgt.2010.11.002>
- Khairi, K. F., Laili, N. H., & Sabri, H. (2015). Maybank’s Corporate Waqf As An Islamic Finance Instrument In Boosting Economic Development And Community’s Prosperity. *Life Science Journal*, 12(4), 189–193. Retrieved from <http://www.lifesciencesite.com>
- Koehler, B. (2015). Muhammad’s Conception of Property as A Bundle of Rights. *Economic Affairs*, 35(1), 52–59. <http://doi.org/10.1111/ecaf.12112>
- Khairi, K. F., Muhammad, M. R., Laili, N. H., Nooh, M. N., Sabri, H., & Ali Basah, M. Y. (2014). Human and economic development through share WAQF (WAQF Corporate): The case of GLCS in Malaysia. *Life Science Journal*, 11(1), 104–110. <http://doi.org/10.1017/CBO9781107415324.004>
- Khalid, M. M., Yaakob, M. A. Z., Mohd Sirajuddin, M. D., Mahfot, M., Shahrudin, M. S., & Mohamed Adil, M. A. (2014). Assessing Risk Profile of Islamic Institution: An Exploratory Study. In *Advance in Education Research* (Vol. 51, pp. 313–318).
- Kuran, T. (2013). The Political Consequences of Islam’s Economic Legacy. *Philosophy & Social Criticism*, 39(4–5), 395–405. <http://doi.org/10.1177/0191453713477350>
- Kuran, T., & Singh, A. (2013). Economic Modernization in Late British India: Hindu-Muslim Differences. *Economic Development and Cultural Change*, 61(3), 503–538. <http://doi.org/10.1086/669259>
- Khalfan, K. A. ., & Ogura, N. . (2012). Sustainable architectural conservation according to traditions of Islamic waqf: The World Heritage-listed Stone Town of Zanzibar. *International Journal of Heritage Studies*, 18(6), 588–604. <http://doi.org/10.1080/13527258.2011.607175>
- Khalfan, K. A., & Ogura, N. (2012). The Contribution of Islamic Waqf to Managing the Conservation of Buildings in the Historic Stone Town of Zanzibar. *International Journal of Cultural Property*, 19(2), 153–174. <http://doi.org/10.1017/S0940739112000112>
- Koehler, B. (2010). Early islamic charities as catalyts of institutional innovation. *Economic Affairs*, 30(3), 6–8. <http://doi.org/10.1111/j.1468-0270.2010.02014.x>
- Kholis, N. (2006). PENEGAKAN SYARIAT ISLAM DI INDONESIA (Perspektif Ekonomi). *Al-Mawarid*, (15), 162–179.

- Lamuri, A. B. (2014). Pengelolaan wakaf alkhairaat palu Sulawesi Tengah. *HUNAFa: Jurnal Studia Islamika*. Retrieved from <http://www.jurnalhunafa.org/index.php/hunafa/article/view/359/345>
- Layish, A. (2014). Islamic Law in the Modern World Nationalization, Islamization, Reinstatement. *Islamic Law and Society*, 21, 276–307. <http://doi.org/10.1163/15685195-00213p04>
- León, A., & Murillo, J. F. (2014). Advances in Research on Islamic Cordoba. *Journal of Islamic Archaeology*, 1(1), p. 5-35. <http://doi.org/10.1558/jia.v1i1.5>
- Latiff Azha, Sayin Baharuddin, Sayurno, S.S. Salahuddin, M. Rani Afandi, & Hamid Afifah H. (2013). The practice and management of waqf education in Malaysia. *Procedia - Social and Behavioral Sciences*, 90(InCULT 2012), 22–30. <http://doi.org/10.1016/j.sbspro.2013.07.061>
- Levanoni, A. (2013). A Supplementary Source for the Study of Mamluk Social History : The Taqāriz *. *Arabica*, 60, 146–177. <http://doi.org/10.1163/15700585-12341236>
- Layish, A. (2008). Waqfs of Awlād al-Nās in Aleppo in the Late Mamlūk Period as Reflected in a Family Archive. *Journal of the Economic and Social History of the Orient*, 51, 287–326. <http://doi.org/10.1163/156852008X307456>
- Lohmann, L. (2008). Gas, waqf and Barclays Capital: a decade of resistance in southern Thailand. *Race & Class*, 50(2), 89–100. <http://doi.org/10.1177/0306396808096395>
- Lev, Y. (2007). The Ethics and Practice of Islamic Medieval Charity. *History Compass*, 5(2), 603–618. <http://doi.org/10.1111/j.1478-0542.2007.00396.x>
- Mohd Thas Thaker, M. A. B., Mohd Thas Thaker, M. A. B., Mohammed, M. O., Mohammed, M. O., Duasa, J., Duasa, J., ... & Abdullah, M. A. (2016). Developing cash waqf model as an alternative source of financing for micro enterprises in Malaysia. *Journal of Islamic Accounting and Business Research*, 7(4), 254-267.
- Mu'allim, A. (2015). WAKAF PENDIDIKAN DI INDONESIA: Studi terhadap Ijtihad dalam Pengelolaan Wakaf Pendidikan di UII dan Pondok Modern Gontor. *Akademika*, 20(1).
- Mahamood, S. M., & Ab Rahman, A. (2015). Financing universities through waqf, pious endowment: is it possible? *Humanomics*, 31(3), 354–371. <http://doi.org/10.1108/H-02-2015-0010>
- Mohammad, M. T. S. (2015). Theoretical and Trustees' Perspectives on the Establishment of an Islamic Social (Waqf) Bank. *Humanomics*, 31(1), 37–73. <http://doi.org/10.1108/H-05-2013-0032>
- Mahadi Ahmad, & Yakubu Hassan. (2015). Funding the Sub - Saharan African education sector with waqf : Experiences from al-Azhar university and selected universities in Malaysia. *Journal of Creative Writing*, 1(2), 40–54.
- Mahat, M. A., Jaaffar, M. Y., & Rasool, M. S. A. (2015). Potential of Micro-Waqf as an Inclusive Strategy for Development of a Nation. *Procedia Economics and Finance*, 31, 294–302. [http://doi.org/10.1016/S2212-5671\(15\)01193-4](http://doi.org/10.1016/S2212-5671(15)01193-4)

- Mohamad Zaim Ismail, Muhammad Ikhlas Rosele, & Mohd Anuar Ramli. (2015). *Pemeriksaan Wakaf di Malaysia: Satu Sorotan. Labuan E-Journal of Muamalat and Society*, 9, 1–13.
- Morrison, S. (2015). The social and legislative history of the Islamic trust (*waqf*) in Mauritius. *Commonwealth Law Bulletin*, 718(April), 1–25. <http://doi.org/10.1080/03050718.2015.1115732>
- Mohamad Suhaimi, F., Ab Rahman, A., & Marican, S. (2014). The role of share waqf in the socio-economic development of the Muslim community The Malaysian experience. *Humanomics*, 30(3), 227–254. <http://doi.org/10.1108/H-12-2012-0025>
- MusaeeAnwar H. M, Eeman Muhammad Abbas, Wan Kamal Mujani, R. S. @ M. S. (2014). FINANCIAL ANALYSIS OF WAQF REAL ESTATE REVENUES IN THE WEST BANK : 1994-2014 Eeman Muhammad Abbas Wan Kamal Mujani Roziah Sidik @ Mat Sidek Contribution / Originality. *Asian Economic and Financial Review Jo*, 4(10), 1260–1274. Retrieved from [http://www.aessweb.com/pdf-files/aefr-2014-4\(10\)-1260-1274.pdf](http://www.aessweb.com/pdf-files/aefr-2014-4(10)-1260-1274.pdf)
- Masruki, R., & Shafii, Z. (2013). The Development of Waqf Accounting in Enhancing Accountability. *Middle-East Journal of Scientific Research 13 (Research in Contemporary Islamic Finance and Wealth Management)*, 13, 1–6. <http://doi.org/10.5829/idosi.mejsr.2013.13.1873>
- Mohsin, M. I. A. (2013). Financing through cash-waqf: a revitalization to finance different needs. *International Journal of Islamic and Middle Eastern Finance and Management*, 6(4), 304–321. <http://doi.org/10.1108/17538391111144515>
- Muhajirin. (2012). PENGELOLAAN PEMBIAYAAN PENDIDIKAN BERSUMBER DARI PARTISIPASI MASYARAKAT. *Educational Management*, 1(2), 171–175. Retrieved from <http://journal.unnes.ac.id/sju/index.php/eduman%5CnPENGELOLAAN>
- Melčák, M. (2012). Reconstruction of the lost Ayyubid Waqf. Madrasa al-Shāmīya al-Juwwānīya in Damascus as depicted in the Fatāwā of Taqī al-Dīn al-Subkī (d. 756/1355). *Archiv Orientalni*, 80(1), 1–39.
- Mohd Zakaria, A. A., Abd. Samad, R. R., Shafii, Z., Azliza Azrah, M. Z., Rose Ruziana, A. S., Zurina, S., ... Shafii, Z. (2012). Venture Philanthropy - Waqf Practices and Its Implementation: Scenario in Malaysia. *International Journal of Business, Economics and Law*, 1, 108–115.
- Mohieldin, M., Iqbal, Z., Rostom, A., & Fu, X. (2012). The Role of Islamic Finance in Enhancing Financial Inclusion in Organization of Islamic Cooperation (OIC) Countries. *Islamic Economic Studies*, 20(2), 55–120. <http://doi.org/10.1596/1813-9450-5920>
- Mahamid, H. (2011). Curricula and educational process in Mamluk Madrasas. *Education Research Journal*, 1(December), 141–151.

- Mohd Ali, M. D. (2011). Wakaf Korporat oleh Johor Corporation Berhad: Amalan dan Beberapa Isu Pelaksanaan. *Academic Journal UITM Johor*, 10, 229–241.
- Man, Z., & a., S. A. (2011). New Dimension in the Mobilization of Waqf Funds for Educational Development. *Kuwait Chapter of Arabian Journal of Business and Management Review*, 1(1), 155–175.
- Mohammad, M. T. S. H. (2011). Towards an Islamic Social (Waqf) Bank. *International Journal of Trade, Economics and Finance*, 2(5), 381–386. <http://doi.org/10.7763/IJTEF.2011.V2.135>
- Mushtaq Hussain, M., & Tisman Pasha, A. (2011). Conceptual and Operational Differences Between General Takaful and Conventional Insurance. *Conceptual and Operational Differences Between General Takaful and Conventional Insurance*, 1(8), 23–28.
- Mahmud, M. W., & Shah, S. S. (2010). Optimization of Philanthropic Waqf: The Need for Maqasid-based Legislative Strategies. *Shariah Law Reports*, 2, 1–14.
- Maksum, M. (2010). Manajemen Investasi Wakaf Uang. *Muqtasid*, 1, 1–20.
- Mat Rani, M. A., & Abdul Aziz, A. (2010). Waqf Management And Administration In Malaysia : Its Implementation From The Prespective of Islamic Law. *Malaysian Accounting Review*, 9(2), 115–121.
- Medias, F. (2010). Wakaf Produktif Dalam Perspektif Ekonomi Islam. *Jurnal Ekonomi Islam*, 4, 69–84. Retrieved from <http://fis.uui.ac.id/images/la-riba-vol4-no1-2010-05-medias.pdf>
- Melcak, M. (2010). The Development of Diwan al-awqaf in the 19th Century of 1837 and 1851. *Oriental Archive*, 78, 1.
- Mohamed Yusof, M. F., Mohamed Yusof, M. F., Hasarudin, M. H., & Romli, N. (2010). Cash Waqf and Infaq: a Proposed E- Philanthropy in Malaysia. *Jurnal Kemanusiaan Bil. 22*, (22), 1–10.
- Muhammad Fazlul Karim, & Md. Wahid Murat. (2010). An analysis of disbursement of waqf funds and their potential in Bangladesh. *Journal of Islamic Economics, Banking and Finance*, 6(4), 87–106.
- Muhammad, I. N. (2010). Scholars, Merchants and Civil Society: Imperative for Waqf-Based Participatory Poverty Alleviation Initiatives in Kano, Nigeria. *Humanomics*, 26(2), 139–157. <http://doi.org/10.1108/08288661011074936>
- Mohd Ridzuan, A. (2010). Konsep Istibdal: Sejauh Mana Amalannya di Malaysia. *Jurnal Pengurusan JAWHAR*, 4(1), 193–212.
- Mohd Izhar Ariff, M. K., & Mohd Ridzuan, A. (2009). Konsep Memperkasakan Infaq Fisabilillah Kepada Umat Islam di Malaysia: Satu Sorotan. *Jurnal Pengurusan JAWHAR*, 31, 219–236.
- Muhammad Hisyam, M. (2009). Wakaf Tunai dan Potensinya Kepada Pembangunan Sosio Ekonomi Ummah di Malaysia- Journal Version. *Journal of Muamalat and Islamic Finance Research (JMIFR)*, 6(1).

- Maliah, S., Mohd Akhyar, A., & Putri Nor Suad, M. M. N. (2009). A Case Study of the International Islamic University Malaysia ' s Waqf Fund. *Review of Islamic Economics*, 13(1), 69–88.
- Masyita, D. (2009). A Model of Portfolio Investment Management of The Islamic Endowment Funds Using System Dynamics Methodology. [Http://Pustaka.Unpad.Ac.Id/Archives/1233/](http://Pustaka.Unpad.Ac.Id/Archives/1233/).
- Miran, J. (2009). Endowing property and edifying power in a red sea port: Waqf, Arab migrant entrepreneurs, and urban authority in Massawa, 1860s-1880s. In *International Journal of African Historical Studies* (Vol. 42, pp. 151–178).
- Mitias, P. M. (2009). Islamic Trusts and Idle Capital. *Review of Islamic Economics*, 13(2), 119–129. Retrieved from <http://iiibf.org/elief-rie.html%5Cnhttp://search.ebscohost.com/login.aspx?direct=true&db=ecn&AN=1121030&site=ehost-live>
- Moghaddam, G. R. M., Sayyah, S., & Noor'ayni, M. M. N. (2009). Feasibility of Stock and Cash Waqf: A Financial Stock and Cash Waqf Institution in Iran. (In Farsi. With English summary.). *Biquarterly Journal of Economic Essays*.
- Mohammad Tahir, S. (2009). Alternative Development Financing Instruments for Waqf Properties. *Malaysian Journal of Real Estate*, 4(2).
- Mojtahed, A., & Hassanzadeh, A. (2009). The evaluation of Qard-al-Hasan as a microfinance approach in poverty alleviation programs. *Monetary and Banking Research Academy*, 5(2), 1–32.
- Mahamood, S. M. (2007). Pembentukan Dana Wakaf Menurut Perspektif Syariah dan Undang-Undang Serta Aplikasinya di Malaysia. *Jurnal Syariah*, 15(2), 61–83.
- Miller, T. S. (2007). Charity, Endowments, and Charitable Institutions in Medieval Islam (review). *The Catholic Historical Review*, 93(1), 148–150. <http://doi.org/10.1353/cat.2007.0113>
- Md. Dahlan, N. H. (2006). Wakaf in Malaysia Legal Evolution and Development.pdf. *Shariah Law Reports*, 1, 81–103.
- Mohammad, M. T. S. H. (2006). Credit-based financing Instruments and the Development of Waqf Properties. *Malaysian Journal of Real Estate*, 1(2), 29–38.
- Mohammad, M. T. S., & Mar Iman, A. H. (2006). Obstacles of the Current Concept of Waqf to the Development of Waqf Properties and the Recommended Alternative. *Malaysian Journal of Real Estate*, 1(1), 27–38. Retrieved from <http://eprints.utm.my/501/>
- Norizah Mohamed@ Daud, & Asmak Ab Rahman. (2015). Wakaf Penjagaan Kesihatan: Kajian Kes Di Hospital Waqaf An-Nur. *Jurnal Syariah*, 23(3), 401–434.
- Nasrullah, A. (2015). PENGELOLAAN DANA FILANTROPI UNTUK PEMBERDAYAAN PENDIDIKAN ANAK DHUAFU (STUDI KASUS PADA BMH CABANG MALANG JAWA TIMUR). *HUNAFU: Jurnal Studia Islamika*. Retrieved from <http://www.jurnalhunafa.org/index.php/hunafa/article/view/377>

- Nour, H. (2015). Reconsidering the WAQF: Traditional mechanism of urban regeneration in historic Muslim cities. *Archnet-IJAR*, 9(1), 18–30.
- Najibah Mustaffa, M. Z. M. (2014). Pengurusan Wakaf Pendidikan di Institusi Pengajian Tinggi Malaysia : Satu Sorotan Literatur. *International Journal of Islamic and Civilization Studies*, 21(2), 45–57. <http://doi.org/10.1017/CBO9781107415324.004>
- Noor, A. bin M., & Yunus, S. bt M. (2014). Application of the build, operate, Ttransfer (bot) contract as a means of financing development of waqf land: Malaysian experience. *Arab Law Quarterly*, 28(2), 136–157. <http://doi.org/10.1163/15730255-12341281>
- NUR KHALIDAH DAHLAN, NOOR INAYAH YAA'KUB, MOHAMAD ABDUL HAMID, & MOHD RIZAL PALIL. (2014). Waqf (Endowment) Practice in Malaysian Society. *International Journal of Islamic Thought*, 5, 56–61.
- Nadeem, A., Abdul Rahman, A. R., Amran, A. M., Rahman, R. A., Yusof, S. N. S., Mohamed, I. S., ... Shahinpoor, N. (2013). Financing Microenterprises : An Analytical Study of Islamic Microfinance Institutions. *Humanomics*, 5(2), 1–16. <http://doi.org/10.2139/ssrn.1506073>
- NARA, M. (2013). Fragmented yet Associated: “Waqf” Activities in an Urban Hui Muslim Internet Community. *Inter Faculty*. Retrieved from <https://journal.hass.tsukuba.ac.jp/interfaculty/article/view/67/127>
- Nurma. (2013). Investasi Dana Wakaf. *Jurnal Khatulistiwa*, 3(1), 11–18.
- Nurrachmi, R. (2012). The Implication of Cash Waqf in the Society. *Al Infaq Islamic Economic Journal*, Vol. 3(44605), 150–155. <http://doi.org/10.5897/JAERD12.088>
- Nor `Azzah Kamri. (2010). The Roles of Ethics in Waqf Management: Case of Jawhar. *Jurnal Syariah*, 18(3), 659–680.
- Norsiah Bt. Sulaiman, & Farahdina Bt. Abdul Manaf. (2009). Peranan Harta Wakaf Dalam Bidang Pembangunan Dan Pendidikan Ummah: Fokus Dalam Bidang Perubatan. *Jurnal Pengurusan JAWHAR*, 3(1), 1–30.
- Nasution, M. E. (2006). Zakat Dan Wakaf Sebagai Pilar dalam Sistem Perekonomian Nasional. *Iqtishoduna*, 1(3), 1–14. Retrieved from <http://ejournal.uin-malang.ac.id/index.php/ekonomi/article/view/205>
- Oberauer, N. (2013). Early Doctrines on Waqf Revisited: The Evolution of Islamic Endowment Law in the 2nd Century AH. *Islamic Law and Society*, 20, 1–47. <http://doi.org/10.1163/15685195-0001A0001>
- Omar, H. H., & Rahman, A. A. (2013). Aplikasi Sukuk Dalam Usaha Melestarikan Aset Wakaf: Pengalaman Pemegang Amanah Wakaf Terpilih. *Jurnal Syariah*, 21(2), 89–116.
- Orbay, K. (2013). Account Books of the Imperial WAQFS (Charitable Endowments) in the Eastern Mediterranean (15th to 19th Centuries). *Accounting Historians Journal*, 40(1), 31–50.

- Orbay, K. (2012). Financial Development of the Waqfs in Konya and the Agricultural Economy in the Central Anatolia (Late Sixteenth-Early Seventeenth Centuries). *Journal of the Economic and Social History of the Orient*, 55, 74–116. <http://doi.org/10.1163/156852012X628509>
- ORBAY, K., & ORUÇ, H. (2012). Sultan II. Murad'ın Edirne Cami'-i Şerîf ve Darü'l-hadîs Vakfî (1592-1607). *Tarih Dergisi*. Retrieved from <http://www.journals.istanbul.edu.tr/iutarih/article/view/1023021967>
- Orbay, K. (2011). The magnificent süleymâniye owed a debt to the butcher and the grocer. *Belleten*, 75(272), 87–133. Retrieved from <http://www.scopus.com/inward/record.url?eid=2-s2.0-84860547187&partnerID=tZOtx3y1>
- Orbay, K. (2009). Financial Consequences of Natural Disasters in Seventeenth-Century Anatolia: A Case Study of the Waqf of Bayezid II. *International Journal of Turkish Studies*, 15, 63–82.
- Oberauer, N. (2008). “Fantastic Charities”: The Transformation of Waqf Practice in Colonial Zanzibar. *Islamic Law and Society*, 15(3), 315–370. <http://doi.org/10.1163/156851908X366156>
- Pitchay, A. A., Meera, A. K. M., & Saleem, M. Y. (2015). Factors influencing the behavioral intentions of muslim employees to contribute to cash-waqf through salary deductions. *Journal of King Abdulaziz University, Islamic Economics*, 28(1), 63–100. <http://doi.org/10.4197/Islec.28-1.3>
- Pitchay, A. A., Mydin Meera, A. K., & Saleem, M. Y. (2014). Priority of Waqf Development among Malaysian Cash Waqf Donors : An AHP Approach. *Journal of Islamic Finance*, 3(1), 13–22. <http://doi.org/2289-2117> (O) / 2289-2109 (P)
- Pasha, A. T., & Hussain, M. M. (2013). Takaful Business Models: A Review, a Comparison. *Business Management Dynamics*, 3(4), 24–32.
- Prehantoro, P. (2010). FUNGSI SOSIAL BANK SYARIAH. *Perspektif*, 15(2), 139–157.
- Rusydiana, A. S., & Al Farisi, S. (2016). How Far Has Our Wakaf Been Researched?. *ETIKONOMI*, 15(1). 2016
- Rosalan Ali, Shafinar Ismail, & Aqilah Mohd Saed. (2015). Australian Journal of Basic and Applied Sciences “ Creating Young Entrepreneurs in Malaysia through Waqf Structuration Framework .” *Australian Journal of Basic and Applied Sciences*, 9(28), 225–229.
- Raimi, L., Patel, A., & Adelopo, I. (2014). Corporate social responsibility, Waqf system and Zakat system as faith-based model for poverty reduction. *World Journal of Entrepreneurship, Management and Sustainable Development*, 10(3), 228–242. <http://doi.org/10.1108/WJEMSD-05-2014-0012>
- Ramli, A. M., & Jalil, A. (2014). Model perbankan wakaf korporat: Analisis Wakaf Selangor Muamalat. *Jurnal Pengurusan*, 42, 159–167.
- Rohayu Abdul Majid, & Rosli Said. (2014). Permasalahan Pengurusan Hartanah Wakaf di Malaysia. *International Surveying Reserach Journal*, 4(1), 29–43.

- Rahman, R. A., Dean, F., Rahim, A., & Rahman, A. (2013). Humanomics Challenges and solutions in Islamic microfinance Challenges and solutions in Islamic microfinance. *Humanomics Abul Hassan Humanomics Iss Asyraf Wajdi Dusuki Humanomics Iss Humanomics*, 29(4), 293–306. Retrieved from <http://dx.doi.org/10.1108/H-06-2012-0013%5Cnhttp://dx.doi.org/10.1108/H-10-2013-0068%5Cnhttp://dx.doi.org/10.1108/08288660810851469%5Cnhttp://dx.doi.org/10.1108/08288661011090884>
- Raimi, L., Patel, a., Adelopo, I., & Ajewole, T. (2013). Tackling Poverty Crisis in the Muslim Majority Nations (MMNs): The Faith-Based Model (FBM) as an Alternative Policy Option. *Advanced Journal of Business Management and Entrepreneurship*, 1(1), 1–12.
- Rashid, R. A., & Ahmad, N. H. (2013). Pengurusan Harta Melalui Hibah: Kepentingan dan Manfaat dari Pelbagai Aspek untuk Kemajuan Ummah. *Jurnal Hadhari*, 5(1), 91-104.
- Rashid, S. K. (2012). Measures For The Better Management of Awqaf. *IUM Law Journal*, 20(1), 103–137.
- Rozalinda. (2012). Manajemen Risiko Investasi Wakaf Uang. *Islamica: Jurnal Studi Keislaman*, 6(2), 300–315.
- Reynolds, S. T. (2012). Effective Corporate Governance in Not-for-profit Organisations. *Public Administration Review*, 2(3), 458–71. <http://doi.org/10.2469/cfm.v15.n6.2898>
- Rashid, R. A., & Yaakub, N. I. (2011). KONFLIK BIDANG KUASA MAHKAMAH DALAM HIBAH, WASIAT, WAKAF DAN PUSAKA SELEPAS PINDAAN PERKARA 121(1A) PERLEMBAGAAN PERSEKUTUAN. *Shariah Law Reports*.
- Rashid, S. K. (2011). Certain Legal and Administrative Measures for The Revival and Better Management of Awqaf. *Islamic Economic Studies*, 19(1), 1–40.
- Rahman, A. A., & Mohamad, S. (2010). Analysis of Tabarrù Principle in Takaful Contract: Malaysian Experience. *Historical and Social Sciences*, (April 2009), 26–28.
- Reichmuth, P. (2010). "Lost in the Revolution": Bukharan waqf and Testimony Documents from the Early Soviet Period. *Die Welt des Islams* (Vol. 50). <http://doi.org/10.1163/157006010X544296>
- Rani, M. A. M. (2010). MEKANISME ISTIBDAL DALAM PEMBANGUNAN TANAH WAKAF: KAJIAN TERHADAP ISU PENGAMBILAN TANAH WAKAF OLEH PIHAK BERKUASA NEGERI DI MALAYSIA. *Jurnal Pengurusan Jawhar*, 4(1), 1–40.
- Rahman, A. A. (2009). Peranan Wakaf Dalam Pembangunan Ekonomi Umat Islam Dan Aplikasinya Di Malaysia. *Shariah Journal*, 17(1), 113–152.

- Syarifah Zubaidah Syed Abdul Kader. (2016). Kerangka Undang Undang Pengurusan Wakaf Di Malaysia: Ke Arah Keseragaman Undang Undang. *Jurnal Undang Undang Malaysia*, 28(1), 101–126.
- Shafiai, M. H. M., Moi, M. R., & Ahmad, R. (2015). The potential of waqf in activating idle agricultural land. *Jurnal Pengurusan*, 44.
- Shafiai, M. H. M., & Moi, M. R. (2015). Financial problems among farmers in Malaysia: Islamic agricultural finance as a possible solution. *Asian Social Science*, 11(4), 1–16. <http://doi.org/10.5539/ass.v11n4p1>
- Sabri, R. (2015). Transitions in the Ottoman Waqf 's traditional building upkeep and maintenance system in Cyprus during the British colonial era (1878–1960) and the emergence of selective architectural conservation practices. *International Journal of Heritage Studies*, 21(5), 512–527. <http://doi.org/10.1080/13527258.2014.968604>
- Susewind, R. (2015). Spatial Segregation, Real Estate Markets and the Political Economy of Corruption in Lucknow, India. *Journal of South Asian Development*, 10(3), 267–291. <http://doi.org/10.1177/0973174115602168>
- Shamsudin, A. F., Hashim, J., Yusof, W. S. W., Yusof, A., Mohamad, S., Yusof, A. M., ... Abidin, I. Z. (2015). A Conceptual Model for Inter-State Corporate Waqf Financing for Higher Learning. *Global Journal Al-Thaqafah*, 5(1), 51–58.
- Singh, A. (2015). Zamindars, inheritance law and the spread of the waqf in the United Provinces at the turn of the twentieth century. *Indian Economic & Social History Review*, 52(4), 501–532. <http://doi.org/10.1177/0019464615603888>
- Sanusi, S., & Shafiai, M. H. M. (2015). The management of cash waqf: Toward socio-economic development of muslims in Malaysia. *Jurnal Pengurusan*, 43, 3–12.
- Santoso, U. (2014). KEPASTIAN HUKUM WAKAF TANAH HAK MILIK. *Perspektif*, 19(2), 71–80.
- Setia, A. (2014). Waqf and the Civic Economy. *Islamic Sciences*, 12(2), 174–182.
- Shirazi, N. S. (2014). Integrating Zakāt and Waqf into the Poverty Reduction Strategy of the IDB Member Countries. *Islamic Economic Studies*, 22(1), 79–108. <http://doi.org/10.12816/0004131>
- Syed Ahmed Salman, & Sheila Nu Nu Htay. (2014). Introducing waqf based takaful model in India. *Tazkia Islamic Finance and Business Review*, 7(2), 234–255.
- Sofyan, M. (2014). Wakaf Antara Peluang dan Tantangan (Studi Konstruktif Bentuk Wakaf). *Jurnal Asas*, 5(1), 51.
- S. Hisham, Jaseran, H. A., & Jusoff, K. (2013). Substitution of Waqf Properties (Istibdal) in Malaysia: Statutory Provisions and Implementations. *Middle-East Journal of Scientific Research 13 (Research in Contemporary Islamic Finance and Wealth Management)*, 13, 23–27. <http://doi.org/10.5829/idosi.mejsr.2013.13.1877>
- Saad, N. M., Kassim, S., & Hamid, Z. (2013). Involvement of Corporate Entities in Waqaf Management: Experiences of Malaysia and Singapore. *Asian Economic and Financial Review*, 3(July), 736–748.

- Shahimi, S., Mohd Marzuki, M. U., & Embong, Z. (2013). Potential of cash Waqf for poverty alleviation in Malaysia: A system dynamics approach. *Jurnal Ekonomi Malaysia*.
- Skreslet Hernandez, R. (2013). Sultan, Scholar, and Sufi: Authority and Power Relations in al-Suyūṭī's Fatwā on Waqf. *Islamic Law and Society*, 20(4), 333–370. <http://doi.org/10.1163/15685195-0204P0001>
- Shahedur Rahaman Chowdhury, M., Chowdhury, I. A., Zulkifli Muhammad, M., & Rushdan Yaso, M. (2012). Problems of WAQF administration and proposals for improvement: A study in Malaysia. *Journal of Internet Banking and Commerce*, 17(1).
- Stibbard, P., QC, D. R., & Bromley, B. (2012). Understanding the waqf in the world of the trust. *Trusts & Trustees*. <http://doi.org/10.1093/tandt/tts087>
- Sudirman. (2012). IMPLEMENTASI NILAI TOTAL QUALITY MANAGEMENT DALAM PENGELOLAAN WAKAF DI DIMPET DHUAFA DAN PONDOK PESANTREN TEBUIRENG. *De Jure : Jurnal Hukum Dan Syar'iah*, 4(2), 171–186.
- Sultonov, U. (2012). Waqf administration in Tashkent prior to and after the Russian conquest: A focus on rent contracts for the K??kelda?? Madrasa. *Islam - Zeitschrift Fur Geschichte Und Kultur Des Islamischen Orients*. <http://doi.org/10.1515/islam-2012-0016>
- Syahnaz Sulaiman. (2012). Isu Pembangunan Wakaf Menggunakan Struktur Amanah Pelaburan Hartanah Islam di Malaysia: Satu Tinjauan. *Jurnal Undang Undang Malaysia*, (2), 149–177.
- Schmieder, M., Reimold, W. U., Buchner, E., Khirfan, M., Salameh, E., & Khoury, H. (2011). Shock-metamorphic microfeatures in chert from the Jebel Waqf as Suwwan impact structure, Jordan. *Meteoritics and Planetary Science*, 46(4), 574–586. <http://doi.org/10.1111/j.1945-5100.2011.01175.x>
- Setia, A. (2011). Mu'āmalah and The Revival of The Islamic Gift Economy. *Islam & Science*, 9(1), 67–88.
- Sudirman, S. (2011). Pengembangan Wakaf Tunai untuk Keadilan Sosial: Studi tentang Manajemen Wakaf Tunai di Tabung Wakaf Indonesia. *EL-QUDWAH*, 10. Retrieved from <http://ejournal.uin-malang.ac.id/index.php/lemlit/article/view/374>
- Suhairi. (2011). Pengelolaan Wakaf Uang di Baitulmal Muamalat dalam Perspektif Hukum Positif di Indonesia. *Jurnal Penelitian Keislaman*, 7(2), 437–452.
- Sudirman. (2010). Studi Perbandingan Obyek Wakaf Menurut Fikih Dan Undang-Undang Wakaf. *Jurnal Syariah Dan Hukum*, 1, 133–142.
- Salarzahi, D. H., Armesh, H., & Nikbin, D. (2010). Waqf as a Social Entrepreneurship Model in Islam. *International Journal of Business and Management*, 5(7), 179–187. <http://doi.org/10.5539/ijbm.v5n7p179>

- Syafrudin Arif. (2010). Wakaf Tunai Sebagai Alternatif Mekanisme Redistribusi Keuangan Islam. *Jurnal Ekonomi Islam*, IV(2003), 85–115. Retrieved from <http://fis.uui.ac.id/images/la-riba-vol4-no1-2010-06-arif.pdf>
- Saduman, S., & Aysun, E. E. (2009). the Socio-Economic Role of Waqf System in the Muslim- Ottoman Cities ' Formation and Evolution. *Trakia Journal of Sciences*, 7, 272–275.
- Senel, şennur, & Tuyan, Z. (2009). 1926-1967 Yılları Arasında Türkiye Cumhuriyeti'nde Kurulan Tesisler (Vakıflar). (Turkish). *The Foundations (Waqfs) Founded in the Turkish Republic Between 1926-1967. (English)*, 3(5), 123–141. Retrieved from <http://search.ebscohost.com/login.aspx?direct=true&db=aph&AN=48046789&site=e=ehost-liv>
- Senior, K., Abdullah, C. H. E. S., Mohtar, S., Solomon, V. A., Ekong, I. B., OSSAP-MDGs, ... O, V. Y. S. (2009). Principal Leadership for Private Schools Improvement : The Singapore Perspective. *European Journal of Social Sciences*, 8(1), 1–15. <http://doi.org/10.1177/039219218203011706>
- Sulaiman, M., Adnan, M. A., & Nor, P. N. S. M. M. (2009). Trust me! A case study of the International Islamic University Malaysia's waqf Fund. *Review of Islamic Economics*, 13(1), 69–88. Retrieved from <http://193.60.48.5/docview/743799032?accountid=15997> LA - English
- Syed Othman Alhabshi, & Shaikh Hamzah. (2009). Takaful: Concept, history, development, and future challenges of its industry. *Interdisciplinary Journal of Contemporary Research in Business*, 1, 276–291.
- Shatzmiller, M. (2008). Islamic Institutions and Property Rights: The Case of the ' Public Good ' Waqf. *Journal of the Economic and Social History of the Orient*, 44(1), 44–74. <http://doi.org/10.1163/156852001300079148>
- Sulaiman, S. (2008). Hukum Pembangunan Tanah Wakaf Khas Menurut Perspektif Syarak. *Jurnal Muamalat*, 1, 45–64.
- Soekarno, W. (2008). Pengembangan Wakaf Sebagai Sumber Modal Usaha. *Jurnal Manjerial, STMIK AMIKOM Yogyakarta*, (SEptember), 1–17.
- Shiozaki, Y. (2007). Formation of public spheres and Islamist movements in Malay Muslim society of Malaysia. *Journal of the Interdisciplinary Study of Monotheistic Religions (JISMOR)*, 3, 98–122.
- Siti Mashitoh, M., Asmak, A. R., Hasnol Zam Zam, A., & Syarqawi, M. (2007). Konsep Wakaf Sebagai Instrumen Pembangunan Hartanah di Wilayah Pembangunan Iskandar (WPI). *Jurnal Pengurusan JAWHAR*, 1(2), 1–32.
- Singer, A. (2006). Soup and Sadaqa: Charity in Islamic Societies. *Historical Research*, 79(205), 306–324. <http://doi.org/10.1111/j.1468-2281.2006.00363.x>
- Syed Abdul Kader, Sharifah Zubaidah Dahlan, N. H. (2006). Current Legal Issues Concerning Awqaf In Malaysia. *University Utara Malaysia Repository*, 29–37. <http://doi.org/10.1017/CBO9781107415324.004>

- Thaker, M. A. M. T., Mohammed, M. O., Duasa, J., & Abdullah, M. A. (2016). The Behavioral Intention of Micro Enterprises to Use the Integrated Cash Waqf Micro Enterprise Investment (ICWME-I) Model as a Source of Financing. *Gadjah Mada International Journal of Business*, 18(2), 111-130.
- Thaker, M. A. M. T., & Thaker, H. M. T. (2015). Exploring the contemporary issues of corporate share waqf model in Malaysia with the reference to the Waqaf An-Nur Corporation Berhad. *Jurnal Pengurusan*.
- Tunku Alina, A. (2012). Venture Capital Strategies in Waqf Fund Investment and Spending. *ISRA International Journal of Islamic Finance*, 4(1), 99–126.
- Uyun, Q. (2015). ZAKAT, INFAQ, SHADAQAH, DAN WAKAF SEBAGAI KONFIGURASI FILANTROPI ISLAM. *ISLAMUNA: Jurnal Studi Islam*, 2(2), 218–234.
- Wan Mohd Al Faizee Wan Ab Rahaman, & Salmi Edawati Yaacob. (2014). Takaful Wakaf di Syarikat Takaful Malaysia Berhad : Sorotan Literatur Endowment Takaful at the Syarikat Takaful Malaysia Berhad : A Literature Review. *Islamiyyat*, 36(2), 47–56.
- Widyawati. (2012). The Politics of Islamic Philanthropy in the post-Soeharto Indonesia : A Study of the 2004 Waqf Act. *Advances in Natural and Applied Sciences*, 6(8), 1438–1444.
- Wan Ariffin, W. Y., Mohd Syahiran, A. L., & Hasan, B. (2008). Mekanisme Wakaf: Gagasan Awal Terhadap Pembangunan dan Pembiayaan Pusat Penyelidikan dan Perkembangan Islam Borneo. *Jurnal Pengurusan JAWHAR*, 2(2), 63–86.
- Wahab, A. R. A., Lewis, M. K., & Hassan, M. K. (2007). Islamic takaful: Business models, Shariah concerns, and proposed solutions. *Thunderbird International Business Review*, 49(3), 371–396. <http://doi.org/10.1002/tic.20148>
- Watenpaugh, H. Z. (2007). An Uneasy Historiography: The Legacy of Ottoman Architecture in the Former Arab Provinces on JSTOR. *Muqarnas*, 24, 27–43. <http://doi.org/10.2307/25482453>
- Wilson, R. (2007). Making Development Assistance Sustainable through Islamic Microfinance. *IIUM Journal of Economics and Management*, 2(2), 197–217. <http://doi.org/10.4324/9780203808832>
- White, A. (2006). Breathing New Life Into the Contemporary Islamic Waqf: What Reforms Can Figh Regarding Awqaf Adopt From the Common Law of Trusts Without Violating Sharī 'Ah ? *Real Property, Probate and Trust Journal*, 41(3), 497–527. <http://doi.org/10.1525/sp.2007.54.1.23>.
- Yaakob, M. A. Z., Suliaman, I., Khalid, M. M., Sirajuddin, M. D. M., Bhari, A., Shahrudin, M. S., & Abdullah, M. Y. (2016). The Investment of Waqf Properties through Infrastructure Development According to Al-Hadith and Risk Management Perspective. *Advanced Science Letters*, 22(9), 2224-2227.
- Yaacob, H., Petra, S., Sumardi, A., & Nahar, H. S. (2015). Accountability through accounting and reporting lenses lessons from an awqaf institution in a Southeast

- Asia country. *Humanomics*, 31(3), 299–313. <http://doi.org/10.1108/H-07-2013-0049>
- Yaacob, H., & Hisham Yaacob. (2013). Waqf History and Legislation in Malaysia : a Contemporary Perspective. *Journal of Islamic and Human Advanced Research*, 3(6), 387–402
- Yayla, H. E. (2011). Operating regimes of the government: Accounting and accountability changes in the Sultan Suleyman Waqf of the Ottoman Empire (The 1826 Experience). *Accounting History*, 16(1), 5–34. <http://doi.org/10.1177/1032373210389320>
- Yazbak, M. (2010). The Islamic in Yaffa and the Urban Space: From the Ottoman State to the State of Israel. *Makan: Adalah's Journal for Land, Planning and Justice*, 2, 23–46.
- Zuliansyah, A. (2014). Optimalisasi Pemberdayaan Wakaf Upaya Mensejahterakan Umat. *Jurnal Asas*, 5(2), 13.
- Zainol, F. A., Norhayate, W., Daud, W., Abdullah, Z., & Yaacob, M. R. (2014). Social Entrepreneurship Via Corporate Waqf : A Case of Islamic Chamber of Commerce (ICC) in Malaysia. *Global Journal of Commerce & Management Perspective*, 3(5), 50–53
- Zubair Abbasi, M. (2014). Islamic Law and Social Change: An Insight into the Making of Anglo-Muhammadan Law. *Journal of Islamic Studies*, 25(3), 325–349. <http://doi.org/10.1093/jis/etu045>
- Zaenurrosyid, A. (2013). Sengketa Wakaf dan Penyelesaian Dalam Perspektif Undang-undang Wakaf No 41 Tahun 2004. *Journal Islamic Review*, (41), 1–10
- Zakaria, A. A. M., Samad, R. R. A., & Shafii, Z. (2013). Venture philanthropy waqf model: A conceptual study. *Jurnal Pengurusan*, 38, 119–125.
- Zaugg, H., West, R. E., Tateishi, I., & Randall, D. L. (2011). Mendeley: Creating communities of scholarly inquiry through research collaboration. *TechTrends*, 55(1), 32-36.
- Zaki, E., Bah, R., Rao, A., Zagorchev, A., Gao, L., Wiesel, T., ... Abdel-karim, R. A. (2011). Corporate governance in the 2007-2008 financial crisis: Evidence from financial institutions worldwide. *Strategic Management Journal*, 18(1), 303–319. <http://doi.org/10.1017/CBO9781107415324.004>
- Zulkifli hasan and Muhammad najib Abdullah. (2008). the investment of WAQF lands as an instrument of muslims' economic development in Malaysia. In *Islam Zeitschrift Für Geschichte Und Kultur Des Islamischen Orients* (pp. 1–25).