

A SYSTEMATIC LITERATURE REVIEW ON WAQF GOVERNANCE

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ABSTRACT

As the concept of waqf is continuously explored worldwide, it becomes a mainstream discipline embedded in most organizations. Waqf governance is important for the development of waqf properties for the sustainability and wealth of the Muslim communities. Most of the literature identified that the management of waqf is under the jurisdiction of the state government. It shows that the management and governance of the Waqf should be improved and become the main concern of the current researchers since the development of waqf has provided significant contributions to the socio-economic of the nation. This paper is aimed to provide a systematic literature review of waqf governance. The studies on the waqf governance were initiated in 2011 and it showed growing trends related to the publications on waqf governance starting 2017. A total of 49 documents published between 2011-2021 were retrieved. 19 related documents are included for further analyses based on the systematic searching strategies process. In this contribution, we propose a systematic literature review by partitioning the literature into papers addressing waqf governance. The waqf governance is vital to ensure that the administrators able to cope with the competitive management so that the properties are managed and developed successfully especially in the post pandemic.

Keywords: accountability; fairness; waqf; waqf governance; waqf properties.

INTRODUCTION

Governance is a decision-making process of the actors known as decision-makers, and it is also referring to the process of how the decision will be implemented by the authority (Mansoor, 2021). Good governance is important to ensure effective decision-making and be responsive to the present and future needs of society as well as the institutions. The governance is aimed to ensure the successful implementation of the planned objectives in an organization (Bahari & Shukor, 2017). The concept of governance applies to all administrators includes Waqf institutions. Referring to Islamic history, the Waqf is proven as an exceptional system for the development of the socio-wellbeing of the Muslim community. There are various types of Waqf, thus it must be developed and expanded to improve the standard of living of Muslims (Isamail et al., 2015). Mahmood et al. (2017) added that effective governance and administration directly contributed towards the development of Waqf continuously. This is the importance of Waqf governance to ensure the continuous growth and sustainability of the Waqf.

The management-related issues in governance have been discussed previously many times and unresolved issues. These issues were faced by the new and well-established organizations toward quality performance (Bahari & Shukor, 2017). The governance issues are the world concern as stated in the Sustainable Development Goals (SDGs) by the United Nations

(Omri & Ben Mabrouk, 2020). Goal 16-SDGs stressed out that principles of good governance able to promote toward sustainable development of a nation. Mustaffa and Muda (2014) stated that among the main elements of the Waqf governance are adequacy of the human resources, knowledge on Waqf management, sufficient resources such as technology advancement, information governance systems, and reporting system of the Waqf properties.

Furthermore, the non-standardization of management and governance of Waqf among the institutions leads to the potential Waqf properties have not been well developed (Noor et al., 2014). This is because the administration and governance of Waqf are under the supervision of each state's jurisdiction as stipulated in the Federal Constitution of Malaysia. The Constitution stipulated the State Islamic Religious Council is responsible for the management of Waqf in Malaysia. Article 74, Federal Constitution stated that the legislation on the Waqf administration is enacted under State Enactments for all states in Malaysia, Acts for Federal Territories, and Ordinance for Sarawak. There is no specific legislation that stated the clear provisions on the principles of waqf that can be referred by the authority to resolved Waqf-related problems arise. To date, there is only five (5) states namely Negeri Selangor, Melaka, Negeri Sembilan, Perak and Terengganu that enacted specific legislation on Waqf (JAWHAR, 2018).

Therefore, the Waqf institutions must have specific legislation on Waqf to enhance its administration. If these issues remain unresolved, non-standardization of Waqf governance, the Waqf institution is unable to gain public trust consequently it's going to have a bad reputation (Hasan & Siraj, 2016; Obaidullah & Shirazi, 2017). The concept of Waqf is difficult to be strengthened for the benefit of society due to the inconsistency of Waqf governance in Malaysia.

Based on the detailed systematic searching strategies, there is lacking the published documents on Waqf specifically Waqf governance. Also, the bibliometric analysis studies on Waqf are lacking in several databases such as Scopus. The searching resulted from the bibliometric studies on Waqf education (Rusydia et al., 2021); cash Waqf (Ninglasari, 2021), and Waqf literature (Alshater et al., 2021; Uluyol et al., 2021). Otherwise, the studies from Aldeen (2021); Mubarrok and Rahmawati (2020); Rusydia (2019); and Yusuf et al. (2021) were related to the bibliometric analysis on Waqf through the Google Scholar database. The searching strategy conducted showed that the papers published in the bibliometric analysis are scarce and require serious attention from the researchers.

Therefore, the objective of this paper is to provide a bibliometric analysis of Waqf governance. Interestingly, the bibliometric analysis provides the visualization of scholarly publications on Waqf governance, based on the data extracted from the databases. Besides, these analyses also provide opportunities for the researchers to collaborate with the prominent authors and journals on Waqf to improve their visibility. This paper is aimed to contribute to the bibliometric analysis published in the established journals.

METHODOLOGY

The bibliometric methodology captures the application of quantitative techniques on bibliometric data by analyzing units of publication and citation analysis (Donthu et al., 2021). The bibliometric analysis aims to understand the research trends in a specific area of study based on the findings of the academic literature databases, hence provide the opportunity for the researchers to discuss the

latest trends, knowledge gap, and future directions for a certain field of study (Donthu et al., 2021; Md Khudzari et al., 2018). This method is started years ago and is known as a popular and rigorous method to explore and analyze a large volume of data. However, the bibliometric is still an infant and keeps growing (Donthu et al., 2021) in the field of business management, accounting, economics, finance, and social sciences. Among bibliometric publications are Carneiro et al. (2021) in business management, transportation management (Yakath Ali et al., 2021), economics (Mahi et al., 2021), and social sciences (Adam et al., 2021; Biswas et al., 2021).

Data Sources and Systematic Searching

The data retrieval was conducted on August 20, 2021, using the Scopus database. The Scopus database is reliable for Bibliometric studies and used widely in previous studies (Adam et al., 2021; Nawi et al., 2021; Rusydiana et al., 2021; Uluyol et al., 2021). In addition, Ahmad Shazrin et al. (2016) stated that Scopus is an online database of large numbers of abstracts and citations. Scopus is an unbiased, comprehensive scholarly publication that contains over 17 million records from over 5,000 publishers.

There are three primary processes in the systematic searching strategies process specifically identification, screening, and eligibility.

Firstly, the identification process which used to enrich the main keyword in this study by providing the synonyms. The identification is a process to look for any synonym, related terms, and variation for the main keywords (Mohamed Shaffril et al., 2020) for the study such as waqf governance. The identification process of the related keywords relies on the online thesaurus and keywords used by the past studies. Also, the authors managed to enrich the existing keywords and using the advanced searching technique in this study.

The combination of keywords used for this study is the articles containing the terms “waqf governance”, “management”, “administration”, “endowment fund” etc in the title, abstract, and keyword. Besides, the advanced searching technique which is full search strings is used based on the function of phrase searching (“), truncation (*), and Boolean operation (OR, AND) and in the identification process. The query string resulted in 49 documents.

TITLE-ABS-KEY (("wa*f governance" OR "wa*f management" OR "waqf* administration" OR "waqf control" OR "wa*f authority") AND ("wa*f" OR "islamic endowment fund*" OR "property*") AND ("wa*f institution" OR "islamic financial institution*" OR "religious council" OR "wa*f association*" OR "wa*f foundation"))

Secondly, a screening process is used to choose the articles that are suitable and meet the criteria specified. This study screened all the 49 selected articles based on the criteria selection which is done automatically based on the sorting function available in the database. In this stage, the articles are limited to the publication date, type of document, and language. The searching process identified that the studies related to the Waqf governance have started in 2011 - to date. Hence, the publication timeline between 2011 and 2021 was selected as one of the inclusion criteria. Besides, the articles, conference papers, and review papers are included, and the publications published in English are included in the study to avoid misunderstanding. As a result, this screening process had excluded 9 documents as they did not fulfill the inclusion selected criteria. The remaining 40 documents were used for the third process which is eligibility.

Thirdly, the eligibility process is used to screen the content of the remaining documents (after going through the screening process) that are related to the study. In this stage, the documents are manually monitored by reading the title and abstract of the articles. It was found that 21 documents are not related to the objective of this study which is Waqf governance, and they were excluded through this process. Thus, there were only 19 selected documents for the systematic review analysis.

RESULT

Descriptive Analysis

The descriptive analyses of the 19 identified papers were extracted and analyzed according to the distribution of publication across the years, countries, authors, institution, and sources.

Distribution and growth trend of publication by years

The analysis showed that one (1) publication have been published started in 2011- 2017 respectively, except in 2012. In the years 2018 and 2021, three (3) publications on the Waqf governance have been published each. It means that the studies on the Waqf governance have the growing interest of the researchers worldwide starting 2017. It can be proved through the analysis that indicated an increasing number of publications since the year 2017.

Country and publication relationship

Table 1: Top Country and Publication (By document)

Id	Country	Documents	Percentage (%)	Citations	Average Citation Per Document
1	Malaysia	13	68.4	64	4.9
2	Pakistan	2	10.5	1	0.5
3	Bangladesh	1	5.3	0	0.0
4	Canada	1	5.3	0	0.0
5	Indonesia	1	5.3	22	22.0
6	Saudi Arabia	1	5.3	0	0.0

The analysis showed that six (6) countries published at least one (1) document related to the Waqf governance on the Scopus database. It was observed that Malaysia at the top with 13 documents represent 68.4 percent, followed by Pakistan which is 10.5 percent. While, Bangladesh, Canada, Indonesia dan Saudi Arabia is represented 5.3 percent respectively. Interestingly, it is observed that the document published in Indonesia is highly cited by the other researchers is indicated as 22 citations per document. Meanwhile, the documents published in Malaysia had an average of 4.9 citations per document even though it is reported the highest published documents on Waqf governance.

Distribution of publication across institutions

Out of 29 institutions, seven (7) institutions, including Malaysia, Indonesia, and Pakistan, have at least one (1) citation. Among these countries, Malaysia indicated the highest number of citations on Waqf governance which is 80.5 percent (95 out of 118).

Moreover, the analysis showed that Universiti of Malaya, Malaysia has the highest number of citations with 36.44 percent indicated 43 citations, followed by Padang State Polytechnic, Padang, Indonesia and The International Centre for Education Islamic Finance, Kuala Lumpur, Malaysia indicated that 18.64 percent respectively. While, the lowest number of citations is the Institute of Business Management (IOBM), Karachi, Pakistan which is 0.85 percent. Furthermore, the article published by Padang State Polytechnic, Padang, Indonesia, and The International Centre for Education Islamic Finance, Kuala Lumpur, Malaysia have the highest average citations per document which is 22 citations per article published.

Distribution by journal publications

Table 2 showed the journal databases that published articles in the field of Waqf governance studies.

It is indicated that 12 journals and 1 conference proceeding on Waqf governance in Scopus databases. The highest documents published in Humanomics, International Journal of Islamic and Middle Eastern Finance and Management, and Intellectual Discourse. Based on average citations per document, it is discovered that the articles published in Humanomics are highly cited which is 18 citations per document. It means the quality of the articles published in Humanomics is much better as compared to other journals. Meanwhile, the average citations per document of Intellectual Discourse were 0 and ranked at the seventh position which means that the articles were published in this journal are a low possibility to be cited by other authors.

Table 2: Top active journals and proceeding publication in Waqf governance

Id	Source	Documents	Citations	Average Citations
1	Humanomics	2	36	18
2	Middle East Journal of Scientific Research	1	14	14
3	Pertanika Journal of Social Sciences and Humanities	1	5	5
4	International Journal of Islamic and Middle Eastern Finance and Management	2	8	4
5	Al-Shajarah	1	1	1
6	Journal Of Financial Reporting and Accounting	1	1	1
7	Intellectual Discourse	2	0	0
8	Humanities And Social Sciences Reviews	1	0	0
9	International Journal of Business and Society	1	0	0
10	Journal Of King Abdulaziz University, Islamic Economics	1	0	0
11	Jurnal Pengurusan	1	0	0

12	Proceedings Of The 27th International Business Information Management Association Conference - Innovation Management and Education Excellence Vision 2020: From Regional Development Sustainability to Global Economic Growth, Ibiza 2016	1	0	0
13	Singapore Economic Review	1	0	0

DISCUSSION

This section presents the main themes of the waqf governance identified from the review process. Table 3 illustrates the findings on the waqf governance based on the specified themes.

Waqf Laws

Law governing waqf is important to upheld customary practices that are legally relevant and applicable to institutions related to the waqf management in the country. Among the countries such as Turkey, Kuwait, Malaysia, and Nigeria have specific components relating to the waqf in their waqf governance framework.

The legal framework is important to govern the waqf properties that become the utmost concern of the donor or waqif. By introducing specific waqf laws or legislation, it will create confidence and attract the potential waqif to contribute to waqf (Sano & Kassim, 2021). Specific laws are providing clear provisions relating to the main waqf principles to resolve the waqf governing issues legally (JAWHAR, 2018). There are five (5) states in Malaysia that introduced specific laws to govern their waqf administrations namely Selangor, Melaka, Negeri Sembilan, Perak, and Terengganu. On the other hand, the provisions relating to the waqf are stated in the List II, State List, Ninth Schedule of the Federal Constitution of Malaysia, and the Constitution declares that waqf is fallen under the horizon of the state government as stated in article 74. Sano and Kassim (2021) added the absence of the waqf legislation framework exposes the waqf properties to loss, corruption, and other mismanagement issues (Latif et al., 2018).

Hassan et al. (2017) stressed the importance of having legisla relating to the disputes of the waqf assets. Some of the countries neglected the management of the waqf assets since there is no central body at the federal level that will create inconsistency in managing the waqf. For instance, the administration of waqf in Malaysia is under the authority of the respective Islamic Religious Administration Enactment that creates differences in waqf governance and supervision since it is under the jurisdiction of each state.

Effective Training of Management Teams

One of the success keys to improving organization efficiency is providing high-quality training that consists of training methods and skill and job characteristics (N. Hassan et al., 2018).

Effective and efficient training is important to set up a competent management team (Sano & Kassim, 2021). There are two (2) ways as suggested by the previous studies to enhance the competency of the management team in governing the waqf affairs. Sano and Kassim (2021) suggested that a qualification test is required to determine the qualified person to fill in the position

in the management team. In terms of recruitment, each of us should have the opportunity to be hired in the organizations. Therefore, the required conditions to be qualified are at least the candidate has a background in Islamic Studies for those who do not have any working experience. The other condition that needs to be considered in the requirement of the management team is having experience in waqf affairs (N. Hassan et al., 2018).

Besides, comprehensive training for both, top management, and employees, are needed to develop the waqf institutions. The effective training provided by the employees is vital since the employees act as managers to strategize for the development of the waqf (N. Hassan et al., 2018). Quality training is needed to ensure that the managers can supervise their subordinate efficiently which contribute to the significant development of the waqf products as well as the institutions.

Waqf Managing Body

A successful organization with high performance consists of a managing body with a strong number of qualified and competent experts in various fields (Karim, 2009). The qualified managing body in the waqf institution is important because they can make their own decision wisely for the development of the waqf properties. The waqf properties and assets are known as a public trust, need to be properly managed and developed for their sustainability. The waqf institutions may experience nightmares if having incompetence and unqualified teams in managing waqf properties and assets because it will affect the image of the institutions (Sano & Kassim, 2021; Hassan et al., 2017). Adversely affect the confidence and trust of the waqif and potential waqif to contribute in waqf.

To ensure to sustainability and excellence of the waqf institutions, there should be specific provisions in the waqf regulations or laws relating to the requirement of the waqf management body. The conditions that need to be considered in appointing the waqf management body such as knowledge to diversify the methods to manage the waqf assets and properties, recordkeeping of all waqf-related matters, and upholding transparency policies (Sano & Kassim, 2021). The waqf managing body plays an important role and function to safeguard and sustain the waqf properties that benefit society (Abu Bakar et al., 2020).

Hassan et. al. (2018) added that there should proper divisions with clear job descriptions that suit the current needs and requirements in managing waqfs such as financial, marketing, research and development, information, administrative, and investment management teams. This is aligned with the study done by Sano and Kassim (2021). The successful governance of the waqf institutions creates the efficient management of the waqf properties so that the objective of the waqf is accomplished. The efficient management benefited the waqf institutions by generating income for the waqf properties. In contrast, the inefficient management in the waqf institution due to the understaff, revenue collection, and technology adaptation in the operations led to underdeveloped waqf land issues that give a negative impact on the public (R. Hassan et al., 2017; Latif et al., 2018).

Islamic Principles on Waqf Governance

Good governance in managing the waqf properties provides positive impacts and improves the profitability within the waqf institutions thus enhancing business sustainability. The waqf governance is important since the waqf has proven to have a great impact on the socio-economic of society (Abu Bakar et al., 2020). Good governance practices apply to all private and public institutions and waqf institutions are not excluded. The waqf institutions not only monitor the good corporate governance practices but also need to align with the Shari'ah principles required by the Shari'ah governance. The concepts of governance of the waqf institutions are derived from the sources of Islamic principles namely Amanah (trustworthiness); mas'uliyah (accountability); taqwa (God-consciousness); hisbah (enjoining good and preventing evil) and shura (mutual consultation). The principles of good governance and Islamic principles are complements each other to ensure strong waqf governance practices among the administrators that are able to prevent misconducts such as misuse or abuse of waqf funds given by the waqif (Kamaruddin & Hanefah, 2021).

Transparency, Accountability, and Disclosure of Financial Information

Abu Bakr et al. (2020) mentioned that one of the principles of good governance is transparency. The concept of transparency refers to the disclosure of the financial information of waqf. Therefore, the non-implementation of financial information disclosure is unable to achieve governance at the waqf institutions (Noor et al., 2014b). The dissemination of the annual report on the website is one of the basic strategies widely practiced by the waqf institutions to enhance their transparency (Kamaruddin & Hanefah, 2021).

Noor et.al. (2014b) added that successful waqf governance means that the managing body of the waqf institutions is managed to disclose waqf reporting. This can be achieved by performing the duty with accountability through the concept of transparency in their business operations. Kamaruddin and Hanefah (2021) stressed that the waqf institutions need to disclose their waqf governance process to the public so that it provides confidence to the stakeholders that their funds are managed efficiently. The waqf institutions must disclose several matters related to waqf for the check and balance processes such as reporting on the appointment of internal auditors, external auditors, and shariah auditors.

The quality auditors are the main contributor to enhancing accountability and transparency in managing the waqf properties. The managing body should consider the qualified auditors are appointed that possess such qualities criteria namely confidentiality, due care, fairness, honesty, independence, integrity, objectivity, professional behavior, professional competence, righteousness, trustworthiness, and well versed in the technical standards (Abu Bakar et al., 2020). In contrast, the qualities characteristics of the auditors solely are insufficient. Ihsan et al. (2010) proved that the auditors must have both elements of quality characteristics and instill the sense of Islamic principles in performing their duties. The most important is the auditors are an independent entity to evaluate the performance of the waqf institutions truthfully. In the context of waqf governance, the auditors should have a sense of accountability not only as mutually which is they are responsible to the waqif or donor, but most notably to Allah.

Besides, the other concern of the accountability in the waqf governance is the evaluation of the waqf towards the trust given to the waqf institutions. Nowadays, the waqf institutions as the mutawalli must realize that the stakeholder especially the waqif, evaluate the performance of the waqf institutions. Kamaruddin and Hanefah (2021) found that they evaluate the effectiveness of the waqf institutions through code of conduct, standard operation procedures, and reporting to assure they manage the waqf properties concerning the waqif's intention.

CONCLUSION

The waqf governance is significantly contributing towards the performance excellence of the waqf institutions. The mutawalli is the person who responded to manage the waqf funds properly so that the intended objectives of the waqif are fulfilled. Besides, the waqf funds are *Amanah* from the waqif to mutawalli and waqf administrators to be developed and maintained that can benefit the society as intended. The findings showed that most of the authors are agreed that the waqf governance can be improved by having an efficient and effective managing body such as investment, management, and waqf-related teams. This element also includes sufficient training for the administrators so that they can manage the waqf fund effectively. The accountability, transparency, and disclosure of financial reporting is another principle that needs to be considered in determining the waqf governance. These three (3) principles are closely related to enhancing the governance of the mutawalli in managing waqf funds. The transparency and disclosure of financial reporting is an important element in managing the funds because they can convince the waqif as well as the potential donor. The waqf governance should be strengthened for the development of the waqf properties that can significantly contribute to the nation.

Table 3: Findings of the waqf governance (by themes)

Authors/Themes	Islamic Principles	Legislation	Training	Managing Body	Division and allocation of tasks	Transparency, and reporting	Accountability
Hassan et al. (2017)	✓	✓		✓		✓	✓
Sano & Kassim (2021)		✓	✓	✓	✓		
Hassan et al. (2018)	✓		✓	✓	✓	✓	✓
Latif et al. (2018)		✓		✓			✓
Noor et al., (2014b)				✓		✓	✓
Kamaruddin & Hanefah (2021)						✓	✓

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