

Waqf Literature: Systematic Literature Review

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Abstract

Background -Waqf, an Islamic philanthropic institution with historical roots, has been a subject of scholarly interest and research across various disciplines. The literature on Waqf is extensive, reflecting the diverse aspects of this unique socio-economic and religious institution. This systematic literature review aims to provide a comprehensive overview of the existing body of knowledge on Waqf, synthesizing key themes, methodologies, and findings from relevant studies.

Objective –This review aims to trace the historical development of Waqf literature, identifying seminal works and key milestones that have shaped the discourse. Understanding the evolution of thought surrounding Waqf is essential for contextualizing contemporary discussions and policies.

Methodology–A "Systematic Literature Review" is a systematic research method for collating, evaluating, and synthesising relevant literature in a particular field of research. This research collects and evaluates literature related to waqf, with a particular focus on systematic analysis.

Result –In conclusion, this systematic literature review serves as a roadmap for navigating the vast landscape of Waqf literature, shedding light on its historical significance, legal intricacies, socio-economic implications, and contemporary challenges. Through this comprehensive exploration, the study aims to inspire further research, foster informed discussions, and contribute to the ongoing efforts to enhance the understanding and effective utilization of Waqf in the modern context.

Keywords: Endowment, Waqf, Awqaf, Islamic social finance, Islamic social institutions,

Introduction

Waqf is an Islamic philanthropic practice that has rich and long historical roots. The term "waqf" comes from Arabic, meaning "to endow" or "to set aside". Waqf refers to the permanent setting aside or dedication of property for public purposes, such as education, health, social, or other

charitable activities. The history of the development of waqf involves an important role in the development of Islamic society and the spread of human values (El Khatib, 2016; Abdel Khatib, 2016; Abdel Mohsin, 2009; Hassan & Rashid, 2017; Ahmad, Habib & Rashid, 2015; Rashid et al., 2017).

Waqf has existed since the beginning of Islamic history, with the practice inspired by religious teachings and the spirit of social concern. One of the earliest examples of waqf was when the Prophet Muhammad established the first mosque in Medina, which was the result of a land waqf initiative by a Companion. From there, waqf became an integral part of Muslim society, contributing to various aspects of their lives (Al-Gebori & Humaish, 2008; Hasan, Hassan, & Rashid, 2019; Hasan, Hassan, & Rashid, 2018; Sadeq, 2002; Mohsin, 2013; Sukmana, Trianto & Zaimsyah, 2023).

During the Islamic Caliphate, the practice of waqf flourished. Muslim caliphs and rulers established various waqf institutions, including hospitals, schools, and research centres. Waqf was also extended to the infrastructure sector, such as bridges, wells, and roads. This practice focused not only on economic interests, but also on intellectual development and public welfare (Kuran, 2001; Sadeq, 2002; Douman, 1998; Mohsin, 2013; Yatla, 2011; Jurist, 1914; Hasan, Siraj & Mohsin, 2013; Sukmana, Muljawan & Diana Yumanita, 2016).

During the heyday of Islam in the world, such as during the Abbasid and Ottoman caliphates, waqf became the foundation for the development of science, arts, and culture. Great educational centres and libraries were established thanks to waqf funds, which provided access to knowledge for the wider community.

Throughout the centuries, the practice of waqf has continued to evolve and adapt to changing times. Although it has experienced a decline during some periods of history, the spirit of Islamic philanthropy through waqf remains relevant today. Many Muslim organisations and individuals around the world are still active in establishing and supporting waqf projects to improve public welfare and continue the Islamic humanitarian tradition.

Literature Review

Waqf is a concept in Islamic law that refers to the handover or transfer of a person's property rights or an item to a specific purpose, especially for social, charitable, or religious purposes. Waqf aims to provide benefits to the community or Muslims in general. Waqf is seen as a form of philanthropy or social concern for the needs of society. The aim is to improve social welfare, education, health, and other public services.

Waqf is interpreted as a social economic instrument that can help reduce social disparities and empower communities. It involves the concept of wealth distribution for the common good. Waqf is often linked to education, where land or other assets are donated to establish schools, colleges or other educational institutions. The aim is to improve access to education and knowledge in society. Waqf can also be seen as an attempt to create social justice and balance in society. It involves channelling resources to the needy to achieve distributive justice. According to the perspective of Islamic law, waqf has a legal basis in Islamic sharia. Waqf is a good deed and can be considered a form of worship because it is done with sincere intentions and for the benefit of the people.

Methodology

This research uses bibliometric methods to produce quantitative results about waqf literature. Bibliometric analysis, combined with content analysis, is becoming increasingly popular among academics (Koskinen et al. 2008). To ensure reliability and validity, descriptive, integrative, systematic, or meta-analytic reviews are combined with bibliometric reviews to provide quantitative aspects of the literature (Martínez-Climent, Zorio-Grima, and Ribeiro-Soriano 2018). Nevertheless, bibliometric analysis is basically a developing method with applications that are rarely used in Islamic finance (Alshater, MM. et al, 2020). This method can be distinguished from other comparable review techniques at the level of in-depth and insightful key aspects of the phenomenon of interest.

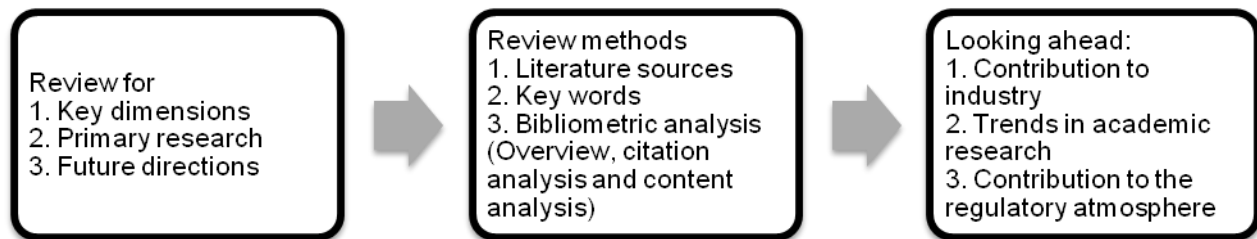


Figure 1: Research approach

Research design:

A research design on Waqf Literature with Systematic Literature Review will involve the systematic collection, evaluation and synthesis of relevant literature on waqf. Here are the general steps you can follow:

1. Define Research Objectives:

Clearly explain the purpose of your research. Do you want to evaluate current trends in waqf literature, identify the most commonly used research methods, or assess the impact of waqf in socio-economic development?

2. Identify Keywords:

Determine the relevant keywords for the literature search. Examples could include keywords such as "waqf", "Islamic endowment", "literature review", and so on.

3. Database Selection:

Decide on the academic database you will use to search the literature, such as PubMed, IEEE Xplore, ScienceDirect, or other databases relevant to the waqf field.

4. Search Protocol Development:

Develop a systematic search protocol using a combination of keywords. Ensure it covers all aspects you wish to explore in the waqf literature.

5. Literature Search:

Conduct a literature search according to the protocol you have developed. Take note of any relevant articles.

6. Literature Selection:

Apply inclusion and exclusion criteria to select literature that suits your research objectives. Review the abstracts and content of the articles to determine their relevance.

7. Evaluate the Quality of the Literature:

Use specific criteria to evaluate the quality of the methodology and findings of each article you select. This may involve assessing the risk of bias and the validity of the study.

8. Data Extraction:

Extract key data from each article, such as research methodology, key findings and contributions to waqf literature.

9. Analysis and Synthesis:

Analyse and synthesise the data from the literature you have collected. Identify common trends, differences in research approaches, and key findings.

10. Writing the Systematic Review:

Write your systematic review detailing the methodology, findings and contributions of the literature you have reviewed. Make sure to structure it in a logical and understandable way.

11. Discussion and Conclusion:

Discuss the implications of your findings and make suggestions for further research. Include a conclusion that summarises the main findings and impact of the waqf literature.

12. References:

Be sure to include a comprehensive list of references from the literature you reviewed.

These steps help to ensure that your literature review is conducted systematically and provides a meaningful contribution to the understanding of waqf literature.

4. Content Analysis and Research Agenda:

4.1 Research stream:

(a) Research Stream 1: Cash Waqf for sustainable development

Cash Waqf, an ancient Islamic philanthropic practice, has gained renewed attention in contemporary times as a viable mechanism for sustainable development. Rooted in the principles of Islamic finance and social responsibility, Cash Waqf involves the voluntary donation of money or assets to a dedicated endowment with the intention of generating ongoing charitable benefits for the community. This financial instrument has evolved beyond its traditional religious context to become a powerful tool for addressing modern societal challenges and promoting sustainable development.

The concept of Cash Waqf aligns with the principles of social justice, wealth distribution, and community empowerment embedded in Islamic teachings. It allows individuals to contribute funds to support a variety of causes, including education, healthcare, poverty alleviation, and infrastructure development. Unlike traditional charitable donations, Cash Waqf operates on the premise that the donated capital remains intact while its returns are used to fund sustainable projects, creating a perpetual source of socio-economic benefits.

One of the key strengths of Cash Waqf lies in its adaptability to contemporary economic and social needs. Governments, non-profit organizations, and individuals alike are increasingly recognizing the potential of Cash Waqf as a tool for financing sustainable development initiatives. By leveraging this financial mechanism, communities can establish self-sustaining

projects that not only address immediate challenges but also contribute to long-term economic growth and social welfare.

In the context of sustainable development, Cash Waqf can play a pivotal role in fostering economic resilience and inclusivity. The funds generated from Cash Waqf endowments can be channeled into projects that promote environmental sustainability, social equity, and economic stability. Moreover, the participatory nature of Cash Waqf encourages a sense of community ownership and engagement, enhancing the overall impact of development initiatives.

As nations and communities strive to achieve the United Nations Sustainable Development Goals (SDGs), Cash Waqf emerges as a dynamic and ethical financial instrument that aligns with the principles of responsible finance. This introduction sets the stage for a deeper exploration of how Cash Waqf can be harnessed as a catalyst for sustainable development, fostering economic growth and social progress while staying true to its Islamic roots.

(b) Research Stream 2: Implications of Islamic Accountability for Waqf

Islamic accountability plays a crucial role in shaping the principles and practices of various financial and social instruments within the Islamic economic framework. One such instrument that embodies the spirit of accountability in Islam is the Waqf system. Waqf, an Arabic term meaning "endowment," is a unique socio-economic concept that involves the perpetual dedication of assets for charitable or religious purposes. The implications of Islamic accountability for Waqf are profound, reflecting the principles of transparency, ethical stewardship, and social responsibility inherent in Islamic finance.

At its core, Islamic accountability emphasizes the concept of trust and responsibility before both human society and the divine. In the context of Waqf, this accountability manifests in the way assets are managed, utilized, and distributed for the betterment of the community. The Waqf model is grounded in the belief that wealth is a trust (amanah) from Allah, and those entrusted with it are duty-bound to manage it responsibly and ethically.

The principles of Islamic accountability for Waqf can be explored in several dimensions. Firstly, financial transparency is paramount. Waqf administrators are obligated to maintain clear and detailed records of assets, income, and expenditures. This transparency ensures that the community and beneficiaries are aware of how Waqf funds are managed and utilized.

Secondly, ethical investment and stewardship are integral components of Islamic accountability in the context of Waqf. Investments must comply with Shariah principles, avoiding prohibited activities such as usury (riba) and speculative transactions (gharar). Waqf administrators are responsible for ensuring that the assets generate halal (permissible) income, and the returns are used for the intended charitable purposes.

Moreover, social responsibility is a key facet of Islamic accountability for Waqf. The assets dedicated to Waqf are meant to address the socio-economic needs of the community, such as education, healthcare, and poverty alleviation. Waqf administrators are accountable for aligning the utilization of funds with the broader goals of social welfare and community development.

In conclusion, the implications of Islamic accountability for Waqf extend beyond financial management to encompass ethical stewardship, transparency, and social responsibility. By upholding these principles, the Waqf system becomes a powerful instrument for sustainable

development, promoting the values of justice, equity, and compassion as prescribed by Islamic teachings.

(c) Research Stream 3: Islamic Social Finance through Waqf

Islamic Social Finance through Waqf is a distinctive and time-honored financial mechanism deeply rooted in Islamic traditions and principles. Waqf, an Arabic term meaning "endowment," refers to the act of dedicating assets, often in the form of real estate or financial resources, for charitable purposes. This unique financial instrument plays a crucial role in promoting social welfare and community development within the framework of Islamic finance.

Waqf operates on the principle of perpetuity, as the endowed assets are intended to generate ongoing benefits for specific social or religious causes. The concept dates back to the early days of Islam when individuals were encouraged to contribute to the betterment of society through the establishment of charitable endowments. Over the centuries, Waqf has evolved into a multifaceted tool, encompassing a wide range of assets and serving diverse social, educational, and healthcare needs.

One of the key features of Islamic Social Finance through Waqf is its emphasis on the redistribution of wealth and the alleviation of social inequalities. Through the creation of Waqf funds, individuals can contribute to initiatives such as education, healthcare, poverty alleviation, and infrastructure development. This not only aligns with the principles of social justice in Islam but also fosters a sense of communal responsibility and solidarity.

Moreover, Waqf provides a sustainable and ethical means of financing social projects, as the returns generated from the endowed assets are channeled back into the designated causes. This perpetual cycle of giving ensures the long-term viability of social initiatives, making Waqf a powerful tool for addressing persistent societal challenges.

In recent times, there has been a renewed interest in leveraging Islamic Social Finance through Waqf to tackle contemporary issues such as poverty, healthcare disparities, and education gaps. Governments, non-profit organizations, and financial institutions are exploring innovative ways to harness the potential of Waqf to create positive social impact and contribute to the broader goals of sustainable development.

In conclusion, Islamic Social Finance through Waqf stands as a testament to the enduring principles of charity, social justice, and community well-being in Islam. As a dynamic and versatile financial instrument, Waqf continues to play a pivotal role in shaping a more inclusive and compassionate society, guided by the values of Islamic finance.

(d) Research Stream 4: Good governance for Islamic waqf

Good governance for Islamic waqf is a crucial aspect that ensures the effective management and utilization of waqf assets in accordance with Islamic principles. Waqf, a charitable endowment in Islam, plays a significant role in addressing societal needs and promoting social welfare. To uphold the principles of justice, transparency, and accountability, it is essential to implement good governance practices in the administration of Islamic waqf.

The governance structure of Islamic waqf must adhere to the principles outlined in Sharia law. This includes ensuring that all activities related to waqf management and distribution of benefits

are in accordance with Islamic legal and ethical standards. Openness and accountability are fundamental to good governance. Clear and transparent mechanisms should be in place for reporting financial transactions, asset management, and the distribution of waqf benefits. Stakeholders should have access to information to ensure accountability in the decision-making process.

A well-organized administrative structure is essential for the effective management of waqf assets. This includes appointing qualified and knowledgeable individuals to oversee the administration, ensuring proper documentation of waqf assets, and employing modern technology to streamline processes. Inclusive decision-making processes that involve relevant stakeholders, such as beneficiaries, scholars, and community members, contribute to the legitimacy and sustainability of waqf management. Engaging with the community ensures that the waqf serves the intended purpose and meets the needs of society.

Hiring skilled professionals, including legal experts, financial analysts, and administrators, ensures the competent management of waqf assets. Professionalism in decision-making, financial planning, and legal compliance is crucial for the success of the waqf. Good governance in Islamic waqf should focus on maximizing the social impact of its activities. This includes directing waqf resources towards projects that address community needs, such as education, healthcare, and poverty alleviation, aligning with the broader goals of societal development.

Conducting regular audits and monitoring of waqf activities ensures compliance with Sharia principles and helps identify areas for improvement. This process contributes to the continuous enhancement of governance practices and the overall effectiveness of the waqf.

In conclusion, good governance for Islamic waqf is essential to ensure that these charitable endowments fulfill their intended purpose of serving society in accordance with Islamic principles. Implementing transparent, accountable, and efficient governance practices is crucial for the sustainable development and equitable distribution of benefits from waqf assets.

4.2 Research agenda:

In recent years, Waqf literature has gained increasing attention as scholars and practitioners seek to explore the vast potential of this Islamic financial instrument in addressing societal needs and fostering sustainable development. Waqf, rooted in Islamic principles, involves the dedication of assets to charitable purposes for the betterment of communities. As the landscape of Islamic finance continues to evolve, understanding and critically evaluating the existing body of Waqf literature becomes imperative.

This research agenda aims to conduct a Systematic Literature Review (SLR) on Waqf literature, systematically synthesizing and analyzing the existing research to identify gaps, trends, and areas that require further exploration. The SLR methodology ensures a comprehensive and structured approach to reviewing scholarly contributions, providing a robust foundation for future research endeavors. Researchers present a summary of research gaps and future research agendas in the following table:

Table 9: Research gaps and future research agenda

Research Theme	Contribution	Research gaps	Future research questions/agenda	Writer
Cash Waqf for sustainable development	<ol style="list-style-type: none"> Cash Waqf model for poverty alleviation that encourages good governance and identifies key stakeholders. Integrated Cash Waqf micro business investment model (ICWME-I) for micro businesses. Practical applications of cash Waqf are discussed from the perspective of Sharia experts. A theoretical model that identifies new groups using cash Waqf funds. Empirical evidence on the role of trust in cash waqf donations. 	<ol style="list-style-type: none"> Conceptual models need to be tested empirically for practical application and generalization. Procedures for implementing Cash Waqf may differ in other countries. Therefore, there is a need to conduct a comparative analysis of Cash Waqf products and implementation strategies in countries with similar and diverse demographics. Empirical results may not be generalizable and require more evidence from different countries. 	<ol style="list-style-type: none"> What is the most effective cash Waqf capital? based on a microfinance model for sustainable development? What is the role of Islamic banks in distributing cash waqf-based sharia microfinance products? How can Governments in Muslim developing countries integrate Cash Waqf in achieving social development? What are the Sharia standards related to maintaining the continuity of cash Waqf? contribution? What is the appropriate use for cash Waqf funds? How effective is the integration of Takaful and Waqf certified in the form of cash Waqf model? What is the role of regulations in strengthening donor trust in waqf institutions? 	<p>Kabir Hassan, Fazlul Karim and Sydul Karim (2018)</p> <p>Thaker (2018)</p> <p>Abd Rahman and Awang (2018)</p> <p>Kachkar (2017)</p> <p>Hasan, Hassan and Rashid (2019)</p>
Implications of Islamic	Providing empirical evidence about	1. Mechanisms for conveying Waqf	1. How do waqf institutions carry out	Ayedh, Echchabi, and

Research Theme	Contribution	Research gaps	Future research questions/agenda	Writer
accountability for Waqf	<p>perceptions of accountability among nazhir (waqf managers).</p> <p>Emphasizes the importance of downward accountability for Waqf management.</p> <p>Proposes a conceptual model of accountability that defines key stakeholders and their relationships with mutawallis.</p> <p>Provides a historical overview of the Islamic concept of accountability and its relation to Waqf.</p> <p>Expanding the dimensions of Islamic accountability.</p>	<p>accountability can vary. The current disclosure practices of Waqf institutions have not been widely researched.</p> <p>2. Sharia accountability is a complex issue. There is a need to address accountability relationships among stakeholders from a Sharia perspective to develop standard practices for waqf institutions.</p>	<p>their obligations of accountability?</p> <p>2. types of reporting standards do waqf institutions adopt? Why?</p> <p>3. What is the most appropriate mechanism for mutawallis to be thrown down?</p> <p>4. How do accountability relationships affect waqf management?</p> <p>5. What are the key dimensions of Waqf</p>	<p>Ihsan (2018)</p> <p>Osman and Agyemang (2020)</p> <p>Ahmad and Hasan (2017)</p> <p>Ihsan, Eliyanora, and Septriani (2016)</p>
Islamic Finance Social Finance	<p>These various regulatory landscapes are provided to channel Islamic social finance through Waqf.</p> <p>Develop a conceptual framework that focuses on building an Islamic social finance ecosystem where Islamic banks finance Waqf projects.</p> <p>Introducing the trustee's perspective in the development of an Islamic social bank based on the Waqf concept.</p>	<p>1. The Islamic ecosystem is a developing issue and requires participation from various Islamic institutions, including zakat.</p> <p>2. waqf institutions, sharia microfinance institutions, sharia banks, crowdfunding platforms and fintech. Although previous papers provide a</p>	<p>1. What type of regulatory environment is most suitable for Waqf institutions?</p> <p>2. How do various stakeholders view the role of Islamic banks in financing waqf projects?</p> <p>3. What are the challenges in building an ecosystem that integrates various types of Islamic institutions?</p>	<p>Jouti (2019)</p> <p>Mohammed (2015)</p> <p>Abduh (2019)</p>

Research Theme	Contribution	Research gaps	Future research questions/agenda	Writer
	Describes the role of waqf-based Islamic social finance in reducing socio-economic challenges	conceptual framework on the role of these institutions in the Islamic ecosystem, we have not found evidence about the ability or willingness of these institutions to participate in such an ecosystem. 3. The majority of studies have presented a conceptual framework to explore the importance of Islamic social finance-based Waqf in socio-economic development. However, we found a number of studies that concentrate on the importance of digitalization to revive Waqf as a source of social funding.	4. What are the sharia considerations in managing investment funds and waqf in Islamic social banks? 5. To what extent does digitalization in the form of fintech increase the role of waqf findings in reducing socio-economic challenges?	
Good governance for sharia waqf	Discusses the role of Islamic governance in strengthening waqf reporting. The role of internal supervision as measure of good governance for	We found discussions about governance and its role in reporting. However, Waqf institutions in most Muslim developing countries are not required to share their financial reports with	1. What are the determining factors for Waqf reporting? 2. What is the most effective internal control approach for Waqf management? 3. To what extent does good governance	David (2019) Mohd. Zain, Hassan, and Mustaffha (2018) Aziz and Ali (2018)

Research Theme	Contribution	Research gaps	Future research questions/agenda	Writer
	<p>Institutional waqf.</p> <p>Provides a comparative overview of Waqf governance.</p> <p>A conceptual waqf governance model is introduced, with a focus on board member attributes.</p> <p>Identify best Sharia governance practices for Waqf</p>	<p>the general public. In situations like this, future research could focus on the factors that determine the level of voluntary Waqf reporting. Additionally, there is a need to develop a good governance framework for Waqf institutions.</p>	<p>influence the performance of waqf institutions?</p> <p>4. What is the role of the board for efficient Waqf management?</p> <p>5. What are the sharia standards for good governance for waqf institutions?</p>	<p>Hasan, Siraj, and Mohamad (2017) and the author suggests</p> <p>Hassan, Alhabshi, and Yusoff (2017)</p>

Conclusion

The development of waqf in the world shows a positive trend in several aspects. More and more people are realising the importance of waqf as an instrument of philanthropy and positive contribution to social and economic sustainability. The use of waqf is not only limited to the construction of mosques and schools, but also extends to the health, education, economic, and other social infrastructure sectors. Technology and innovation play an important role in easing the waqf management process, increasing transparency, and facilitating the efficient distribution of waqf funds. Several countries are working together to improve waqf management, share best practices, and create a global platform to collectively foster waqf development. The government also plays a role in shaping regulations that support the development of waqf, creating incentives, and overseeing the use of waqf funds to ensure transparency and accountability. Public education on the importance of waqf and effective ways to manage and distribute waqf funds has a major impact on increasing public participation and understanding of waqf. Philanthropic organisations play an important role in facilitating the collection and distribution of waqf funds, as well as effectively managing waqf projects. Despite these positive developments, there are still challenges, such as information gaps, legal uncertainty, and a lack of coordination between various relevant parties. By continuing to apply innovation, collaboration, and community-based approaches, it is hoped that the development of waqf in the world can continue to grow to provide greater positive impacts for the wider community.

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