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Waqf institutions in Malaysia: Appreciation of Wasatiyyah approach in internal control as a part of good governance (Review)

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Abstract

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Good governance is important for the sustainability of Waqf institutions in Malaysia. As a part of good governance, the evaluation of internal control and its components are essential to be considered. While reaching the Maqā'id al-Sharīah (the objectives of the Lawgiver), the appreciation of Wasatiyyah approach can be utilised in the evaluation of internal control in the Waqf institutions. Based on qualitative research method, this research explores the internal control and its components in Waqf institutions. The conceptual study on Wasatiyyah approach is provided in brief, and the appreciation of Wasatiyyah approach in relation to internal control and its components are provided. It is found that Wasatiyyah approach can be used in the evaluation of internal control of Waqf institutions in improving their good governance. © 2018 International Islamic University Malaysia. All Rights Reserved.

Author keywords

[And Malaysia](#) [Good governance](#) [Internal control](#) [Waqf institutions](#) [Wasatiyyah](#)

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