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Waqf Institutions in Malaysia: Appreciation of Wasatiyyah Approach in Internal Control as a Part of Good Governance

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INTELLECTUAL DISCOURSE

Volume: 26 Issue: 2 Pages: 749-764

Published: 2018

Document Type: Article

Abstract

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 Maqasid al-Shari'ah (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.

Keywords

Author Keywords: Good governance; Wasatiyyah; Waqf institutions; internal control; Malaysia


KeyWords Plus: MANAGEMENT; TRUST; RISK

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Funding

Funding Agency	Grant Number
Ministry of Education (MOE), Malaysia	FRGS/1/2015/SS01/KUIS/03/1
MOE	
International Islamic University College of Selangor (Malaysia)	

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Publisher

INT ISLAMIC UNIV MALAYSIA, PRESS RESEARCH MANAGEMENT CENTER, PO BOX 10, KUALA LUMPUR, 50728, MALAYSIA

Categories / Classification

Research Areas: Religion

Web of Science Categories: Religion

Document Information

Language: English

Accession Number: WOS:000453664900012

ISSN: 0128-4878

eISSN: 2289-5639

Citation Network

In Web of Science Core Collection

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Times Cited

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