



Waqf in History a Systematic Literature Review based on Web of Science

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Abstract

Waqf in history is an interesting topic to discuss. By knowing the history related to waqf, a Muslim can develop broader perceptions of waqf. This study aims to determine the roles of waqf in the past to be studied and furthermore it is hoped that it can be a recommendation in managing waqf both in terms of managers and regulators. The method used in this study is a systematic literature review. The data used are articles on the Web of Science (WoS). WoS is the oldest, most widely used, and authoritative database of research publications and citations in the world. The topic keywords used in the search were "Waqf in History", "Waqf Histories", and "Waqf and Centuries". The author selected 23 articles that had been screened with inclusion and exclusion criteria. Furthermore, the author divides the 23 articles into 4 major topics, namely: the role of waqf, accounting and waqf supervision, waqf regulations and rules, and waqf risks.

Keywords: *waqf; history; role of waqf; systematic literature review*

A. INTRODUCTION

Waqf is one of the oldest and most recognized labels in Islamic society, used for more than a thousand years to denote waqf that is formed wherever Muslim societies are located. (Singer, 2018). Waqf emerged in the Islamic world in response to the Hadith of the Prophet Muhammad SAW: "When a person dies, all his deeds are cut off except for three: beneficial knowledge, alms whose benefits continue, and pious offspring." Waqf combines these three things and allows a person to be forgiven of his sins by giving good deeds even after his death (Çizaka, 2015).

Historically, waqf institutions have a long history and have been practiced since the beginning of the development of Islam, both in the form of immovable objects, such as land and buildings, as well as in the form of waqf of movable objects, such as animals and books. In Islamic history, waqf began simultaneously with the start of the prophethood of

Muhammad SAW in Medina which was marked by the construction of the Quba Mosque. Furthermore, it was continued with the construction of the Prophet's Mosque on the land of orphans bought by the Prophet Muhammad (Rozalinda, 2015). The Prophet summoned Sahl and Suhail and offered ten thousand cubits square land. Prophet Muhammad SAW did not want the land to be donated. Even though both of them continued to refuse, he kept pushing. Until finally the transaction was agreed at a price of ten gold dinars and paid by the Prophet from Abu Bakr's money. Furthermore, at the time of construction, the Prophet himself started it, then the Muslims followed suit (Abazhah, 2017).

In addition, according to the Hadith, Umar bin Khattab did waqf by waqf of date palm plantations located in Khaibar. With the advice of the Prophet Muhammad SAW, that Umar can donate land and trees that are not sold or donated, with garden produce which will be given to those in need (Morrison, 2015). Historically, waqf has also been the main source of providing urban facilities, ranging from religion, education to commercial and residential areas (Sabri, 2015). Places of worship such as mosques, schools, universities, hospitals, public wells and even infrastructure such as roads, have been given away even by individuals through waqf. (Laallam et al., 2021).

Waqf in history should be interesting to discuss. In the context of education, history included in the curriculum can be a tool for those in power to legitimize certain perspectives about the world (Edling et al., 2020). By knowing the history related to waqf, a Muslim can develop perceptions about waqf. The literature on waqf in history is still limited compared to the literature on waqf in general. Previous studies include: Sukmana (2020); Ramdani (2021); Alshater et al. (2021) discuss waqf in general. Ninglasari (2021); Rahmalan & Abu Hussin, (2021); Alden et al. (2020) discuss about cash waqf. Medias et al. (2021) discusses the socio-economic development of waqf. Sharip et al. (2019) discussing waqf institutions. Matt Hassan et al. (2020) discussing waqf land. Meanwhile, in this study, the novelty offered is to discuss waqf in history, where the literature to be studied generally discusses waqf in the past.

B. LITERATURE REVIEW

1. History

The word "*History*" comes from Greek, namely *historia*. Topolski in Sjamsuddin (2016) writes down the meaning of History by inquiry, interview, and interrogation of eyewitnesses and reports on these actions results. *Historia* in Ancient Greek texts has three meanings: 1) research and reports about that research; 2) A poetic story; 3) an accurate description of the facts. Furthermore, the term *historia* is also found in the Greek word *historeo*, which is interpreted as searching, inquiring, and examining. These words are related to *vid* in Indo-European, from which *video* is derived in Latin, *voir* and *savoir* in French, *wissen* in German. (Sjamsuddin, 2016).

Ahmad Mansur Suryanegara wrote that History is one of God's knowledge bestowed on scientists, scholars, and especially historians. As a science that reconstructs and interprets events in the form of language. Furthermore, The event makes a big difference. They retold chronologically and systematically. The historical writer starts from the facts left by events (post-factum), trying to revive (re-enactment) past events because the past is not a dead past but still living in the present. There would be no present if there were no past. Moreover, the future would not exist without the present and the past (Alkhateeb, 2016). History shows that the Islamic system has the ability to provide operational norms and workable models, as long as the surrounding environment is supportive and can also be a reference in dealing with current economic problems (Qoyum et al., 2021).

2. Waqf

Etymologically the term waqf comes from the word waqf, which can mean *habs* (hold). The word Waqf itself is derived from *waqafa-yaqifu-yaqfan*, which means the same as *habasa-yahbisu-habsan* (hold). In the Shari'a, Waqf means to hold back the tree and donate the fruit, or it can be interpreted to hold property and channel its benefits in the way of Allah. (Sabiq, 2010). Waqf is a person's actions to separate part of his property to be used for the benefit of worship and public welfare. According to Abu Yusuf, Muhammad bin Hasan, Ahmad bin Hanbal, and Al-Shafi'I, Waqf is to hold *ayn mawquf* (wealth that is Waqf) as belonging to Allah to donate its benefits to the sector of virtue from the beginning to the end (Badan Wakaf Indonesia, 2015).

Waqf is a worship that is prescribed and highly recommended in Islam. The law of waqf is *sunnah*. The reward given is substantial and will continue to flow as long as the property being Waqf is still being used by the *mauquf alaih* (Jabatan Wakaf, Zakat, 2012). Waqf is a religious institution in Islam with a direct functional relationship with efforts to solve social and humanitarian problems, such as poverty alleviation and economic empowerment. In addition to other Islamic financial instruments, such as *zakat*, Waqf can improve people's lives if managed productively. Waqf can be a source of funding from the *ummah* for the *ummah*, both for religious, social, and economic interests (Rozalinda, 2015). Waqf as a system has a multidimensional and complex function. Waqf shows unique characteristics for the time, region, and social strata where the waqf originates (Igarashi, 2019).

In the Qur'an, the evidence regarding the law of Waqf is related to the command to spend property for good in the way of Allah or *infaq fi sabilillah*. The legal basis of Waqf refers to the generality of the verses of the Qur'an regarding *infaq fi sabilillah*, including the QS Al-Baqarah verse 267:

أَيُّهَا الَّذِينَ آمَنُوا أَنْفِقُوا مِمَّا آخَرَجْنَا لَكُمْ مِنَ الْأَرْضِ لَا تَأْكُلُوا مِنْهُ عَمْدًا وَإِنِ اسْتَمْتُمْ فَسَوْفَ يَأْكُلُ اللَّهُ مِنْهُ عَمْدًا وَإِنِ اسْتَمْتُمْ فَسَوْفَ يَأْكُلُ اللَّهُ مِنْهُ عَمْدًا
اَعْلَمُوا أَنَّهُ لَا إِلَهَ إِلَّا اللَّهُ

O you who have believed, spend from the good things which you have earned and from that which We have produced for you from the earth. And do not aim toward the defective therefrom, spending [from that] while you would not take it [yourself] except with closed eyes. And know that Allah is Free of need and Praiseworthy (Al-Baqarah: 267)

The verse explains that the wealth spent is a good treasure, lest the giver chooses a lousy property to give. What is prohibited in this verse is intentionally collecting bad things and then giving them to charity. God's command to humans to provide a living for the needy is not because God cannot give directly, but the command is for the benefit and benefit of the giver. (Shihab, 2002).

C. METHOD

1. Types of research

The research method used in this study is a qualitative method. Nelson et al in Denzin & Lincoln (2009) mentions that qualitative research can be defined as interdisciplinary, cross-disciplinary, and sometimes counter-disciplinary fields. Qualitative research can include the humanities, social sciences, and physical sciences. Qualitative research means many things at the same time, has a focus of attention with various paradigms. Its practitioners are sensitive to various methods. This study uses a systematic literature review approach or a systematic literature review. A systematic review is a summary of the research literature that focuses on one discussion. This is done by trying to identify, select, assess and synthesize all high quality research evidence relevant to the discussion (Bettany-Saltikov, 2012).

2. Systematic Literature Review

A systematic review of literature stems from the literature of the medical profession, from the need for evidence-based research that is more structured, more organized, and then spreads throughout the social sciences. (Andreini & Bettinelli, 2017). In conducting a systematic review there are several key phases that can be carried out (Lesson et al., 2011) that is:

- a. Phase 1: Field mapping through scope review. This phase deals with what is known as well as how much relevant material is available. Researchers should prepare a review plan including systematic review methods and protocols, develop keywords, define inclusion and exclusion criteria, and design data sheet extraction.

- b. Phase 2: Thorough (comprehensive) search. This phase deals with electronic database access. Researchers must check whether what they are looking for is relevant or too much. If so, the researcher can narrow the search by changing keywords, changing inclusion and exclusion criteria, or changing research questions.
- c. Phase 3: Quality Assessment. Researchers can read studies according to the specified theme and conduct quality assessments, whether or not they are in accordance with the research objectives.
- d. Phase 4: Data extraction. In this phase, researchers can write down relevant data, both handwritten and using electronic media
- e. Phase 5: Synthesis. The next researcher synthesizes data from each article
- f. Phase 6: Writing. Researchers can write a balanced report according to the actual results.

3. Data Type

The type of data used in this study is journal articles indexed in the Web of Science (WoS). WoS is a multidisciplinary and selective database consisting of various specialized indexes, grouped according to the type of content indexed or by theme (Pranckutė, 2021). WoS is the oldest, most widely used and authoritative database of research publications and citations in the world. WoS includes journals, proceedings, books, as well as data compilation. WoS was founded by Eugene Garfield in 1964 and to date has covered more than 34,000 articles (Birkle et al., 2020). The topic keywords used in the WoS search were “Waqf in History”, “Waqf Histories”, and “Waqf and Centuries”. The following is the number of articles in WoS:

Table 1
Amount of Keywords

Keywords	Amount
<i>Waqf in History</i>	78
<i>Waqf History</i>	82
<i>Waqf and Centuries</i>	101

Source: Processed data

From the number of existing articles, it is necessary to have criteria that will be used. The author uses the parameters of inclusion criteria and exclusion criteria so that the selection process can be of higher quality. The criteria for inclusion and exclusion in this study are as follows:

Table 2
Inclusion and Exclusion Criteria

Parameter	Inclusion Criteria	Exclusion Criteria
Paper	Paper with the topic of waqf in history	Paper not with the topic of waqf in history
Article	Journals in WoS	In addition to the journals in WoS
Period	Research published between 2001-2021	Research before 2001
Settings	Research in all countries with publications in English	Publication is not in English

Source: Processed data

After selecting the existing articles based on the specified criteria, 23 articles were produced.

4. Data Collection and Analysis Techniques

The data collection technique used is the SALSA technique: Search (determine the search and database type), appraisal (excludes previously determined literature as well as quality assessment criteria), synthesis (extracts and categorizes data), and analysis (narrates results and conclusions). (Mengist et al., 2020). The data analysis technique in this study uses content analysis which will be assisted by the VoS Viewer software.

D. CONTENT

1. The Role of Waqf

Waqf comes from the era of the Prophet Muhammad Shalallahu Alaihi Wasallam. Waqf with the development of goals, the various social strata involved and the assets managed show that civil society is able to exploit the potential of institutional creativity. The loss of waqf will harm the dynamic civil society in an Islamic society (Koehler, 2015). Prophet Muhammad Shalallahu Alaihi Wasallam explained the virtues of waqf, that waqf is one of the deeds whose rewards continue to flow even after the donor has died. The reward of waqf is very tempting for everyone who wants to meet Allah SWT. Therefore, all of the prophet's companions who had excess wealth must have done waqf (Qoyum et al., 2021). Prophet Muhammad donated the land he owned which was used for the construction of the mosque. In addition to donating land for the construction of the mosque, Rasulullah Shalallahu Alaihi Wasallam also in the 3rd year of Hijriyah donated as many as seven date palms in Medina belonging to Rasulullah Shalallahu Alaihi Wasallam; the seven date palms include the gardens of Shafiyah, A "raf, Barqah, Dalal and other date palms (Lisaeni, 2022)

There are so many roles of waqf that benefit many people. The author summarizes several examples of them. First, mosques, hospitals, madrasas, zawayas,

khans and fountains are a kind of public waqf which is a cultural heritage in the form of property in the Palestinian territories. The property waqf is kept and protected according to the conditions stated in the deeds stipulated by the wakif. Each property waqf has a deed signed by the court and contains detailed and comprehensive information regarding the use of the property, who the beneficiaries are and also all the conditions set by the wakif (Assi, 2008). Second, Archival documents from Aleppo dating to the late Mamluk period reveal several important aspects of the social and economic role of waqf in this era, which formed a transitional stage in the transformation of awlad al-nas from the military to the civilian elite. For centuries, waqf khayri played an important role in promoting charitable causes, social welfare, religious services, and education in a sovereign Muslim society. These functions are carried out by waqf institutions through rulers, governors and senior officials as individuals rather than in their capacity as state servants. The descendants of Amir Mamluks are part of this social stratum and they also seem to be aware of their responsibilities towards society and their public image (Layish, 2008).

Furthermore, Hui established public waqf in the community centered on the mosque. The main sources of evidence for waqf practices in China are stone inscriptions erected on mosque grounds or inscriptions on tombs. Found in southwest port cities such as Quanzhou and Guangzhou, these inscriptions are some of them written in Arabic, recording the gifts of foreign Muslims and early Hui generations. Although their record is much more extensive than waqf, these inscriptions describe charitable acts such as donations of land or money to build or repair mosques. The enduring nature of the evidence suggests a larger proportion of public waqf, although it is not known whether this excess accurately reflects pre-communist types of waqf (Erie, 2018). Fourth, Waqf managed to maintain historic Muslim cities for centuries. Part of this success refers to the fact that waqf is part of the culture of Muslim society. Waqf with various interventions has a positive contribution to modern discourse in the field of urban regeneration in historical cities (Nour, 2015). Endowments have also helped achieve sustainable property preservation in the Stone Town Heritage of Zanzibar (Khalfan & Ogura, 2012). Fifth, waqf for khanqah by Shaykh Jalaluddin Tabriz is allocated for the benefit of the community and also manages mosques, madrasas, langars, wells, roads, hospitals. It is also used for the purpose of performing religious ceremonies in badi dargah, which historically established waqf institutions in Bengal, which had a prevalence in the time of the Prophet (Zaweed, 2021).

In addition, there was a role for waqf during the Ottoman Empire. Cash waqf was involved in the Ottoman system, both socially and financially. Not only entrepreneurs, but also craftsmen, farmers and traders get the needed credit through cash waqf, this leads to a healthier economic circulation. Cash waqf that met the financing needs of

the Ottoman community for a period of five hundred years, demonstrated the flexibility of Ottoman law. Thanks to unique institutions such as cash waqf, the Ottomans secured a balanced society and maintained one of the longest empires in the world (Feather, 2020). Waqf also at that time became an institution where women were able to cultivate a civic identity for themselves and others and also articulate solidarity as citizens for their city (Isin & Ustundag, 2008).

2. Accounting, Recording and Supervision of Waqf

The reform of the administration of property waqf was first launched in the Ottoman Empire (Akgunduz, 2011). Yayla (2011) wrote that from a theoretical point of view "ontology" Evkaf-I Humayun Nezareti (EHN) was established by the central government of the Ottoman Empire to prevent irregularities and malpractices that interfered with waqf. In changing the accounting system of the Sultan Suleyman Waqf (SSW), the goal of the Ottoman central government was to control the staff especially the mutevellis who were influenced by secularism. Control over the accounting process can be used as a resource in exercising power in the management of the SSW organization, where the inspection system makes individuals within SSW visible as employees.

The management of imperial waqf depended on a complex system of bookkeeping. The main account book is composed of several types of account accounts that contain detailed information on waqf operations and transactions. Keeping records of accounts is mandatory for imperial waqf and the book of accounts submitted annually is the main tool for control and monitoring mechanisms. Therefore, certain types of books and standard recording methods were assumed for imperial waqf. The master account book does present a high level of standardization of accounting rules. The main layout and terminology has remained unchanged over the centuries. However, at the same time, as waqf adapt their bookkeeping arrangements to meet their particular needs, the format and layout of the books may differ slightly in some details from each other. The imperial waqf was closely monitored by the central government. Corruption is a widespread phenomenon even though control mechanisms appear to be effective in their day. Therefore, in addition to checking the annual books together with a detailed list, on a corruption complaint, an inspector or local judge is assigned to examine the books (Orbay, 2013). There is an assumption that in the nineteenth century onwards waqf institutions became less efficient than before the nineteenth century. This is partly due to the rigidity of the waqf institution itself, corruption on the part of supervisors and legal officials and the lack of state supervision (Joseph, 2014).

The discussion of waqf accounting is still an interesting topic among academics even today. Accounting is a useful tool to see the accountability of an institution in the

administration and management of waqf (Abu Talib et al., 2020). Regarding waqf accounting, the author agrees that accounting can be used to see the professionalism of a waqf institution. With transparent financial reports from collection, management, to distribution, it will show that the waqf institution actually uses funds for waqf according to its use. Transparency will also increase public trust in waqf institutions. The community will not hesitate to entrust some of their assets as waqf to be managed by the waqf institution. With waqf accounting, the depreciation of assets that are already in physical form will also be seen later. This can be a reference for waqf institutions in allocating funds to overcome asset depreciation that occurs.

3. Waqf Regulations and Rules

There are several journal articles related to waqf regulations and rules. The first is regarding waqf management institutions. The regulations of 1837 attest to the limited competence of the diwan in Egypt at that time. Diwan al-awqafi in 1851 became an institution that had a definite structure, but was still limited, especially in the executive realm (Track, 2010). Furthermore, it is still about waqf management institutions, Igarashi (2019) in his research wrote that the Qijmas waqf project was determined by his status as a military mamluk as well as by the instability in the socio-economic climate of his time. The manner in which the assets were acquired and the forms of waqf established strongly reflect the known Syro-Egyptian characteristics of the late mamluks namely the abuse of *istibdal*, the frequent use of "self-beneficial waqf", and also the adoption of "tomb waqf". However, the fact that Qijmas "takes advantage" of the waqf system does not mean that he ignores or underestimates the meaning of waqf as a good deed. Qijmas stated that his waqf project stands as a testament to his "piety" and "goodwill towards knowledge and scholars". According to the author, the regulator can also optimize the rules regarding the management of waqf assets by waqf institutions. In history, *mutawalli* cannot sell or give away property but *mutawalli* have the freedom to manage waqf assets but are limited in setting *khumus* income (Mahendrarajah, 2012).

Furthermore, related to regulations, In their act of defending waqf from colonial browsing, Ali and Tyabji criticized and denied the interpretive authority of colonial judges in deciding personal legal matters. Because private law in general, and the institution of waqf in particular, call into question the limits of liberal thought placed on the field of religion. Ali and Tyabji finally questioned the legal basis of the colonial project itself (Beverley, 2011). In addition, there is also a problem related to legal products, namely the non-recognition of 'waqf' under the Orenburg Mohammedan Spiritual Assembly and the gradual issuance of waqf outside the Russian legal system in Central Asia, Crimea and Transcaucasia. This causes representatives of the Muslim community to seek new legal methods to meet the social needs of the Muslim

community. One such method is the charity societies and mutual aid funds that emerged in Tatar society in the 1870s and became widespread after the 1905-1907 revolution (Minnullin, 2015). The author assumes that legal products related to waqf must be based on religious laws, and also pay attention to positive laws that apply to a country. This is so that the rules regarding waqf can be clearer and not cause confusion in their implementation.

Singh (2015) states that Hindu and Islamic inheritance laws have different effects on property. After the adoption of Islamic inheritance law in the late nineteenth century, Muslim plantations were more likely to experience plantation fragmentation as opposed to Hindu plantations. As a result, Muslim landowners were very vulnerable to borrowing and selling their land to Bania and Brahmins. Waqf provides two simultaneous benefits to Muslim landowners. Waqf protects their plantations by implementing Islamic inheritance law and at the same time makes it difficult for creditors to recover loans. The economic consequences associated with the spread of waqf played an important role in preventing the sale of Muslim-owned land as well as hindering the ability of the land “elite” to industrialize South Asia. Still related to inheritance law, The legal strategy of combining inheritance with waqf was also carried out by Ahmad Al-Ghul. This allows it to circumvent the law of succession and has several advantages. This allowed Ahmad Al-Ghul to control his property after his death, to maintain the integrity of the inheritance and to maintain familial power from generation to generation. Ahmad Al-Ghul appears to have achieved his goal for at least the decades after his death. Between the 1920s and 1950s the Al-Ghul Makmur family was economically and socially in Massawa and Eriteria in general maintain the integrity of inheritance and to maintain familial power from generation to generation. Ahmad Al-Ghul appears to have achieved his goal for at least the decades after his death. Between the 1920s and 1950s the Al-Ghul Makmur family was economically and socially in Massawa and Eriteria in general maintain the integrity of inheritance and to maintain familial power from generation to generation. Ahmad Al-Ghul appears to have achieved his goal for at least the decades after his death. Between the 1920s and 1950s the Al-Ghul Makmur family was economically and socially in Massawa and Eriteria in general (Miran & Layish, 2018).

4. Waqf Risk

There are several waqf articles in history that discuss unexpected events that affect waqf. A severe catastrophe could push the Ottoman empire's waqf into a financial crisis that could not be solved by actions taken by the waqf administrator alone. Institutional and fiscal decisions that will result in violations of the waqf deed, require approval from the government. Administrators negotiated to allow them to suspend some charitable services, stop payments to staff, close soup kitchens, and withhold cash transfers to the

Holy City until finances stabilized. In addition, urban administrators and tenants in the second half of the sixteenth century developed methods of running urban real estate, which helped solve chronic financial problems. The practice of leasing urban real estate through 'double-lease' contracts, which in the 1600s and 1700s was established as the rule of choice. The waqf restores lost property and raises substantial additional income through leasing (Orbay, 2019).

Furthermore, The Waqf of Hatuniyye was a major institution in the late 16th century. The institution operates a soup kitchen, pays staff salaries on a regular basis, and carries out other activities stipulated in the Foundation's charter. But its glory changed drastically starting from the first decade of the 17th century onwards. Mevlevî waqf income in Konya exhibited extreme fluctuations and general decline, but prices also stagnated or declined slightly in Anatolia in the seventeenth century. It is likely that the Celâlî rebellion caused social unrest and forced the rural population to migrate. The reduction of the rural population led to a serious decline in agricultural production and thus a decrease in the population (Orbay, 2012). Waqf institutions eventually reduce their allocation of funds for salary payments and building maintenance. In addition, there is no support for re-opening soup kitchens and also for sending money to holy places (Orbay, 2018).

From these two cases, it can be seen that natural disasters and rebellions are risks that may occur again. Waqf management institutions can mitigate risks so that waqf assets can be maintained and can continue to provide benefits. With risk management, unexpected risks can be transferred, shared, and even eliminated. Waqf institutions can divide risk categories that may occur into several levels. From this level, it can also be seen how much budget is needed to overcome these risks.

E. CONCLUSION

The author chose 23 journals analyzed in this study. Furthermore, the authors divide the journal articles into 4 discussions, namely, the role of waqf, accounting and reporting of waqf, waqf regulations and rules, and the risk of waqf. Waqf has a very broad role. Mosques, hospitals, zawayas, khans, and fountains are some examples of public waqf that have become cultural heritage in the form of property in the Palestinian territories. The Khayri Waqf in Aleppo in the late Mamluk period, among others, had an important role in promoting charitable causes, social welfare, as well as religious and educational services. In China, the role of waqf was also found, one of which was Hui who established public waqf originating in mosques. Another role of waqf is the waqf to maintain historic Muslim cities as well as sustainable properties in the Heritage of the Stone City of Zanzibar. Waqf for khanqah by Shaykh Jalaluddin Tabriz is also beneficial for the community as well as for the management of mosques, madrasas, langars, wells, roads, and hospitals. In the Ottoman era, cash waqf began to be developed, not only entrepreneurs but farmers, craftsmen, and

traders got the needed credit through cash waqf. Waqf also at that time became an institution where women were able to cultivate a civil identity for themselves and others and articulate solidarity as citizens for their city. roads and hospitals. In the Ottoman era, cash waqf began to be developed, not only entrepreneurs but farmers, craftsmen, and traders got the needed credit through cash waqf. Waqf also at that time became an institution where women were able to cultivate a civil identity for themselves and others and articulate solidarity as citizens for their city. roads and hospitals. In the Ottoman era, cash waqf began to be developed, not only entrepreneurs but farmers, craftsmen, and traders got the needed credit through cash waqf. Waqf also at that time became an institution where women were able to cultivate a civil identity for themselves and others and articulate solidarity as citizens for their city.

Accounting and supervision of waqf have existed for a long time. Waqf accounting is a control to oversee the management of waqf. Due to an assumption that emerged in the nineteenth century and beyond, waqf institutions became less efficient, partly due to institutional rigidity, corruption by supervisors and legal officials, and a lack of state supervision. Regarding waqf regulations and rules, the selected journal articles discussed changes in a legal provision in waqf management as well as laws regarding inheritance and waqf. Furthermore, regarding the risk of waqf, there have been 2 unexpected phenomena, namely natural disasters that can cause crises and a rebellion in an area that forces rural residents to migrate.

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