

Systematic Literature Review on the Empirical Evidence in Waqf Studies

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ABSTRACT

The purpose of this study is to examine the state of the art in the quantitative approach of waqf studies with regard to issues, variables and theories/models that have been used previously. The review of the study was based on the reporting standards for the systematic literature review (SLR). This study selected articles using two leading databases, namely, Scopus and Web of Science (WoS). By identifying 23 out of 428 waqf studies that used quantitative research approaches and were published in both databases from 1914 to 2019, we found that this review has 16 issues that are categorised into nine themes, namely, 1) cash waqf, 2) technology, 3) micro-finance, 4) accountability, 5) governance, 6) efficiency, 7) poverty alleviation, 8) management and 9) education. The study exposes the dependent, independent and mediating variables used for each article. Lastly, this review reveals eight theories/models used in previous studies, namely, 1) theory of reasoned action, 2) theory of planned behaviour, 3) technology acceptance model, 4) Rasch measurement model, 5) commitment-trust theory, 6) adult learning theory-andragogy, 7) Malmquist total factor productivity and 8) theory of altruism.

ملخص

يهدف هذا البحث لدراسة أحدث التطورات في النهج الكمي لدراسات الأوقاف، خصوصاً فيما يتعلق بالقضايا والمتغيرات والنظريات/النماذج التي تم استخدامها سابقاً. واستندت الدراسة إلى

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معايير الإبلاغ المتعلقة بالمراجعة المنهجية. واختارت هذه الدراسة مقالات باستخدام قاعدتي بيانات راندتين، وهما سكوبس وواب أف سيانس (WoS). ومن خلال تحديد 23 من أصل 428 دراسة وقفية استخدمت مناهج البحث الكمي وتم نشرها في قاعدتي البيانات ابتداء من عام 1914 إلى عام 2019، وجدنا أن هذه المراجعة تحتوي على 16 إصداراً تم تصنيفها إلى تسعة مواضيع، وهي (1) الوقف النقدي، (2) التكنولوجيا، (3) التمويل الأصغر، (4) المساءلة، (5) الحوكمة، (6) الكفاءة، (7) التخفيف من حدة الفقر، (8) الإدارة و (9) التعليم. كما تكشف الدراسة على المتغيرات المعتمدة والمستقلة والوسيلة المستخدمة لكل مقالة. وأخيراً، يكشف هذا الاستعراض عن ثماني نظريات/نماذج مستخدمة في الدراسات السابقة، وهي: (1) نظرية الفعل المنطقي، (2) نظرية السلوك المخطط، (3) نموذج قبول التكنولوجيا، (4) نموذج راش (Rasch) للقياس، (5) نظرية الالتزام، (6) نظرية تعلم الكبار - الأندراغوجيا، (7) قياس تغيرات الإنتاجية باستعمال مؤشر مالمكويسست (Malmquist) و (8) نظرية الإيثار.

ABSTRAITE

L'objectif de cette étude est d'examiner l'état de l'art dans l'approche quantitative des études sur les waqfs en ce qui concerne les questions, les variables et les théories/modèles qui ont été utilisés précédemment. L'examen de l'étude a été basé sur les normes de rapport pour l'examen systématique de la littérature (SLR). Cette étude a sélectionné des articles en utilisant deux bases de données de premier plan, à savoir Scopus et Web of Science (WoS). En identifiant 23 des 428 études sur les waqfs qui ont utilisé des approches de recherche quantitatives et ont été publiées dans les deux bases de données de 1914 à 2019, nous avons constaté que cette étude comporte 16 questions qui sont classées en neuf thèmes, à savoir : 1) waqf en espèces, 2) technologie, 3) microfinance, 4) responsabilité, 5) gouvernance, 6) efficacité, 7) réduction de la pauvreté, 8) gestion et 9) éducation. L'étude expose les variables dépendantes, indépendantes et médiatrices utilisées pour chaque article. Enfin, cet examen révèle huit théories/modèles utilisés dans des études antérieures, à savoir : 1) la théorie de l'action raisonnée, 2) la théorie du comportement planifié, 3) le modèle d'acceptation de la technologie, 4) le modèle de mesure de Rasch, 5) la théorie de l'engagement et de la confiance, 6) la théorie de l'apprentissage des adultes et l'andragogie, 7) la productivité totale des facteurs de Malmquist et 10) le modèle d'évaluation de l'efficacité. Productivité totale des facteurs de Malmquist et 8) théorie de l'altruisme.

Keywords: Islamic endowment, Quantitative, Systematic literature review, Waqf

1. Introduction

Literally, waqf, also known as Islamic perpetual endowment, earns a voluntary relinquishing of the right to dispose an asset by its owner and the dedication of its usufruct to several beneficiaries as a charitable gift (McChesney, 1991; Kahf, 2003). Waqf can be defined as a perpetual and voluntary charitable act which serves as a mechanism to strive for the main objectives of an Islamic economic system, namely, the equitable and just distribution of wealth (Sadeq 2002; Noordin et al., 2017; Ziyaviddinovna & Sagdullaevich 2020). This definition is line with the view by Ariff and Iqbal (2011), which describes waqf as ‘the vehicle for financing Islam as a society’.

From the perspective of Islam, the waqf practice is not just a form of worship that is intended to do good and to draw people closer to Allah SWT, but the application of waqf also plays a major role in developing the economy of the Ummah (Masruki & Shafii, 2013). In this respect, waqf has been widely recognised as one of the most crucial third sector in Islamic heritage over the last few decades (Arshad et al., 2018). Regarded as the third sector of the country’s economy, waqf acts as a mechanism for poverty alleviation and a catalyst for the country’s socioeconomic growth through the development of commercial projects, social projects and others (Mahmood & Hamed, 2017; Noraina Mazuin & Nur Azni 2021). Consequently, waqf is the backbone of the Islamic economy and has been the catalyst for economic development in various aspects of life in accordance with the requirement of Shariah (Abdullah 2018; YWM, 2019).

Based on the development of waqf and the importance in solving the economic problems in Muslim countries, many researchers and academicians have focused on waqf areas of research recently. Notably, most of the waqf studies have used the qualitative research approach compared with the quantitative research approach (Rusydia & Al-Farisi 2016; Atan & Johari, 2017; Sukmana, 2020; Mohd Ali et al., 2021). Recognising that the study of quantitative research approaches in waqf studies is still very limited, this study highlights the relevant systematic review on the quantitative research approaches in waqf

studies. This article attempts to fill the gap in understanding and identifying the quantitative research approaches in waqf studies. With regard to this undertaking, this study raises research questions (RQs) about the following: 1) What are the issues that have been discussed in the quantitative approach of waqf studies? 2) What are the variables used in the quantitative approach of waqf studies? 3) What are the relevant theories/models in the quantitative approach of waqf studies? This study aims to present a systematic literature review (SLR) for examining the state of the art in the quantitative approach of waqf studies with regard to issues, the variables and the theories/models that have been used previously. The SLR is the process of identifying, evaluating and interpreting all existing research evidence with the aim of providing answers to every question in a particular research (Salleh et al., 2011; Mohamed Shaffril, Samsuddin & Abu Samah 2020). In addition, Rekik et al. (2018) stated that SLR is generally intended to provide a good overview of the existing research and develop it within the same scope. Accordingly, this study is important because, to the best of our knowledge, no similar study has provided a good overview and detail on the review about the quantitative approach in waqf studies. Additionally, this study is intended to expose researchers to current levels of waqf studies and provide guidance for exploring and expanding existing research, particularly in the quantitative research approach.

The remainder of this paper is organised as follows. The next section provides an overview of the review method of the SLR. It is followed by the section that details the methodology and the SLR results presented to answer the research questions (RQs). Finally, the conclusions and directions for future research are presented in the last section.

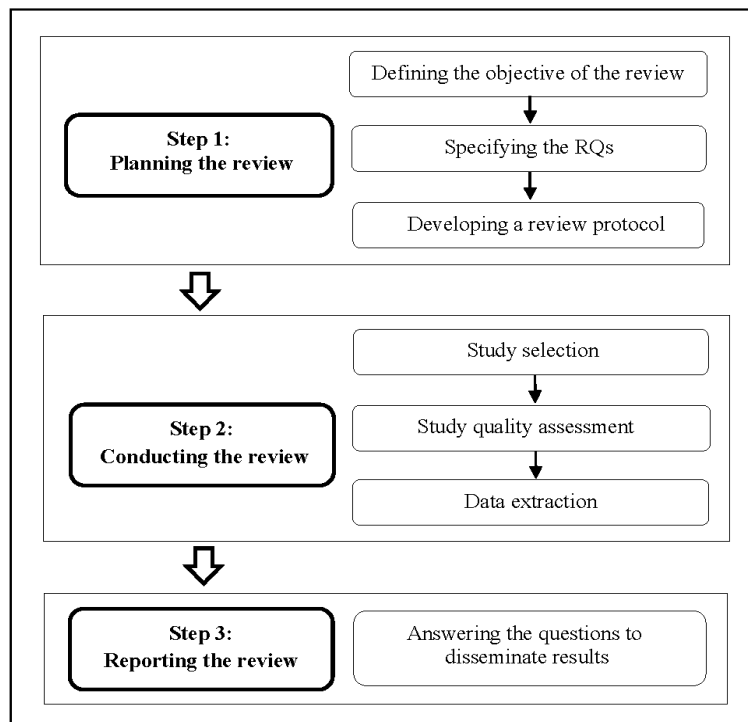
2. Methodology

2.1 The Review Method

An SLR aims to present a fair evaluation of a research topic by using a trustworthy, rigorous, auditable methodology, and it is also useful for determining research gaps or information needs (Kitchenham & Charters, 2007; Sierra-Correa et al., 2015; Mohamed Shaffril et al., 2020). A few experts in SLR, such as Kitchenham and Charters (2007) and Denyer and Tranfield (2009), describe the general steps to produce

an SLR. According to Kitchenham and Charters (2007), making an SLR consists of three steps, namely, planning, conducting and reporting the review, as shown in Figure 1. Later, Okoli and Schabram (2010) extended a step-by-step guide for SLRs. In their guide to SLRs, they used steps that are almost identical to the set of steps prescribed by Kitchenham and Charters (2007). However, the method is different in terms of the flow and classifies studies according to the subject of interest. On the one hand, according to Petticrew and Roberts (2006), the flow of the SLR guided by Kitchenham and Charters (2007) is valuable in comparing other SLR guides. On the other hand, it gives a clear outline of the flow of a published SLR, indicating what should be reported (Rekik et al., 2018). Therefore, this study will implement the SLR based on this procedure guideline (see Figure 1).

Figure 1: A systematic guide of SLR



Source: Kitchenham and Charters (2007)

The aim of the first step, planning the review, is to define the objective and RQs of the SLR and establish a clear review protocol. The review protocol specifies the adopted search process strategy and a set of established inclusion and exclusion criteria to select a publication. The second step, conducting the review, is for executing the protocol. In the third step, we report the obtained results.

2.2 Planning the Review

2.2.1 Specifying Objective and RQs

Studies on waqf have successfully caught the attention of researchers. Interestingly, waqf quantitative research approaches have revealed various aspects of waqf, which have been subsequently added to the discussion in the matter. However, the quantitative studies of waqf are relatively limited compared with qualitative studies. Nonetheless, quantitative studies on waqf are gaining much interest recently. Hence, this study presents SLR as an attempt to examine the state of the art in waqf quantitative research approaches. The RQs to be answered in this study are as follows:

- RQ1: What are the issues that have been discussed in the quantitative approach of waqf studies?
- RQ2: What are the variables used in the quantitative approach of waqf studies?
- RQ3: What is the relevant theory/model in the quantitative approach of waqf studies?

2.2.2 Review Protocol

A. Search Strategy

A search was conducted in June and July 2019 using two electronic databases: Scopus and Web of Science (WoS). A series of search strings was used in identifying the right articles which includes keywords such as 'waqf', 'waqaf', 'wakaf', 'awqaf', 'Islamic endowment' and 'Islamic endowment fund' (see Table 1).

Table 1: The search string used for the SLR process

Databases	Keywords Used
Scopus	TITLE-ABS-KEY ('waqf*' OR 'waqaf*' OR 'wakaf*' OR 'awqaf*' OR 'Islamic endowment*' OR 'Islamic endowment fund*')
WoS	TS= ('waqf*' OR 'waqaf*' OR 'wakaf*' OR 'awqaf*' OR 'Islamic endowment*' OR 'Islamic endowment fund*')

B. Inclusion and Exclusion Criteria

In the context of this study, we defined a set of inclusion and exclusion criteria on the basis of the publication type, language, timeline and indexed. The main purpose of this process was to ensure that all selected articles were in compliance with the criteria (Kitchenham & Charters, 2007; Sierra-Correa et al., 2015; Mohamed Shaffril et al., 2020).

With regard to the publication type, only article journals were selected, which means review papers, book series, books, chapters in books and conference proceedings were all excluded. The searching efforts also focused on articles published in English and Malay in the Scopus and WoS databases only. In terms of the year of publication of the journal article, this study set the earliest possible year. Therefore, the year of publication would be based on the year of the establishment of the two databases used, that is, from 1914 to 2019. Next, only Scopus and WoS indexed journal articles were considered. Finally, this study limited the nature of the study that focused on the quantitative approach compared with the qualitative approach and mixed method in waqf studies. The inclusion and exclusion criteria are summarised in Table 2.

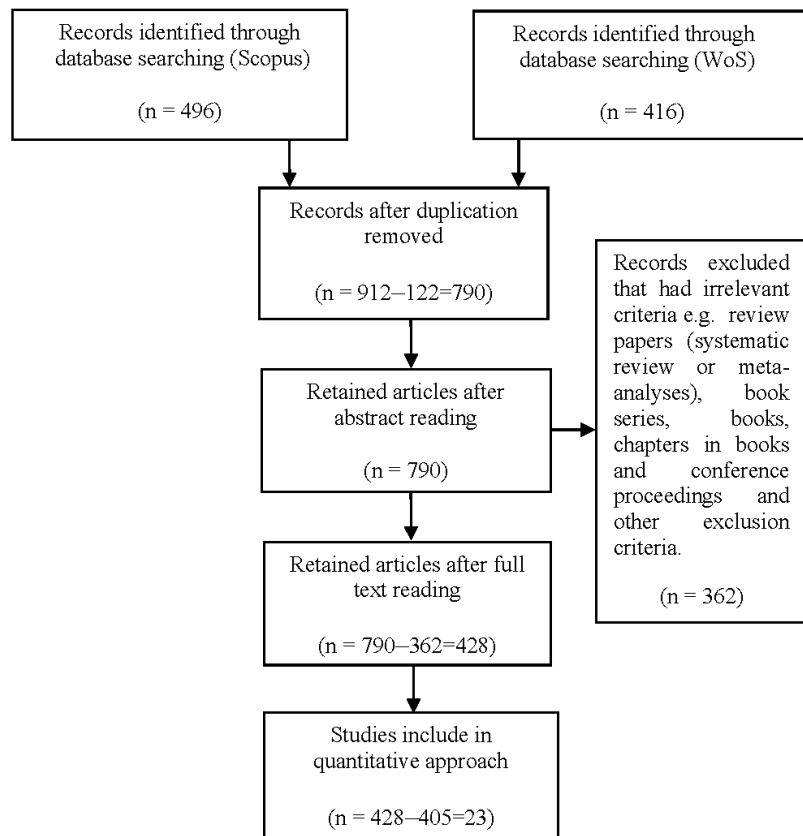
Table 2: Inclusion and exclusion criteria

Criterion	Inclusion	Exclusion
Publication type	Journal (research articles)	Review papers (systematic review or meta-analyses), book series, books, chapters in books and conference proceedings
Language	English and Malay	Other than English and Malay
Resource	Scopus and WoS databases	Not available via Scopus and WoS databases
Timeline	Between 1914 and 2019 (Scopus) Between 1971 and 2019 (WoS)	<1914 <1971
Indexed	Social Science Citation Index, Emerging Sources Citation Index, Art and Humanities Index and Science Citation Indexed Expanded (WoS)	None
Nature of study	Quantitative approach	Qualitative approach and mixed method

2.3 Conducting the Review

2.3.1 Study Selection

Following the above search strategy, we conducted an article selection process, as illustrated in Figure 2. Indeed, 912 studies were identified in the first search on the Scopus and WoS database. After reading the article title and full-text review, 122 studies were omitted or removed due to the overlapping of studies contained in both databases. Hence, the remaining studies were 790 studies. Of the 790 studies, 362 studies were excluded after applying the initial inclusion/exclusion criteria, as presented in Table 2. Thus, the retained articles were 428 studies. Finally, the review resulted in a total of 23 articles of waqf studies that used a quantitative approach.

Figure 2: Flow of study selection

2.3.2 Study Quality Assessment

The quality aspects of the articles selected are very important. According to Palmarini et al. (2018) and Aknes and Sivertsen (2019), several criteria can be used to assess the quality of the articles, including the clear objective of the study, clear study design, appropriate variables, sufficient data collection method and clear statistical techniques, and RQs are to be clearly answered. Hence, the articles selected in this study have been published by Scopus and the WoS, whose quality are guaranteed to meet all these criteria completely. This view is supported by Aksnes and Gunnar Sivertsen (2019), who wrote that these databases applied the quality criteria developed by the Norwegian Association of Higher Education Institutions with the assistance of its underlying national disciplinary committees and in collaboration with the Norwegian Ministry of Higher Education and Science. Archambault et

al. (2006) also claimed that the quality assessment of these databases represents a significant strength for the study in different fields.

2.3.3 Data Extraction

During this stage, we collected all of the information needed to perform an in-depth analysis to address all of the RQs. We created a predefined extraction form to record the following data extracted from all of the selected studies as follows:

- Title of study
- Author(s) name
- Year publication
- Nature of study
- Findings

2.4 Results

The final step of the SLR is reporting the results. Indeed, the reports are based on articles retrieved and on the RQs set out previously. After extracting information from each study, we conducted an in-depth data analysis to answer each RQ.

RQ1: What are the issues that have been discussed in the quantitative approach of waqf studies?

Based on the reviews of 23 quantitative approaches of waqf studies, this study identified 16 issues that are categorised into nine themes, namely, cash waqf, technology, micro-finance, accountability, governance, efficiency, poverty alleviation, management and education. Each theme discusses related issues of studies. A comprehensive clarification of the issues of each main theme is as follows:

Cash waqf

A total of 11 studies shed light on five issues regarding cash waqf. In the context of Abdul Shukor et al. (2019) and Shariff et al. (2016), issues have emerged regarding cash waqf donors feeling insecure with regard to the distribution of the cash waqf fund, as they may not have been informed by the waqf institutions about the development of waqf assets. On this basis, this phenomenon has a direct impact on waqf donors' trust

in endowing cash waqf in waqf institutions. In fact, this issue affects the satisfaction of waqf donors, which leads to unpleasant perceptions of the waqf institutions (Shukor et al., 2017) and influences the behavioural intention of waqf donors to endow cash waqf (Abdul Shukor et al., 2017; Pitchay et al., 2015; Rizal & Amin, 2017; Thaker et al., 2016; Zabri & Mohammed, 2018). Likewise, Abdul Shukor et al. (2016) found that even though cash waqf has been implemented for a number of years and has the potential to promote the development of the Ummah, the response to the giving behaviour of cash waqf is still lacking and results in insufficient funds of scale to carry out a program that has an impact on the Ummah. Meanwhile, Adeyemi et al. (2016) and Hasan et al. (2019) revealed that the lack of awareness attributes results in lower charity giving in waqf.

Technology

A total of four studies reported three issues regarding the use of technology. In the context of a study conducted by Amin et al. (2014), online waqf contribution to society at large is still in its infancy even though online waqf has been established in Malaysia. Likewise, the use of mobile learning via short message service (SMS) for disseminating information on waqf is still in its initial stage of implementation (Mhd Alkasirah & Mohd Nor, 2018). Mohamed Thas Thaker et al. (2018) and Mohd Thas Thaker (2018) also reported that the utilisation of information systems (IS) or information technology (IT) will influence the behavioural intention of donors to endow funds in Malaysia; however, its effect is still unproven in contrast to those other countries, such as Australia, the US, Canada, the Netherlands, Brazil etc.

Micro-finance

Two studies reported two issues of micro-finance. Abdul Rahman et al. (2016) stated that Bangladesh, being a Muslim-majority country, has shown signs of non-compliance to applying Islamic microfinance in empowering poor micro-entrepreneurs through waqf. Accordingly, the reality on the ground indicates that this situation inhibits potential waqf for socioeconomic development and affects poverty reduction in Bangladesh (Haneef et al., 2015).

Accountability

Ayedh et al. (2018), presents the accountability issue among waqf managers in managing waqf in Yemen due to the country being one of the most corrupt countries in the world and a threat to waqf management.

Governance

The review by Hasan et al. (2017) revealed governance problems affecting the ability of the waqf institution in terms of managing waqf in Bangladesh.

Efficiency

Pyeman et al. (2016) presented the inefficiency issue of the administration and management of the waqf institutions in Malaysia, which has created a huge gap in the collection and distribution of waqf funds. Thus, the diversity of waqf properties cannot be fully utilised due to this problem.

Poverty Alleviation

Senadjki and Sulaiman (2015) stated that Islam is a viable system that can respond to poverty through its socioeconomic, cultural and political system and principles. However, attempts to making Islamic ideals and institutions the solution to eliminating poverty remain marginal.

Management

The review by Shariff et al. (2016) revealed human resource management issues, such as lack of knowledge and management skills of waqf among staff and lack of training and development. Given these circumstances, waqf institutions are having problems with properly supervising waqf management.

Education

According to Siti Khadijah et al. (2017), philanthropic commitment in the form of cash waqf is important particularly among younger working adults in ensuring a sustainable flow of funds for charitable purposes in higher education funds. The factors that influence them to contribute their income into waqf for higher education funds still lack research and remain unknown.

The details of each issue as mentioned above are summarised in Table 3.

Notes:

Cash waqf	Technology	Microfinance	Accountability	Governance	Efficiency	Poverty Alleviation	Management	Education
T= Trust GB= Giving behaviour A= Awareness BI= Behavioural intention WS= Waqf donors' satisfaction	OWC= Online waqf contribution ML= Mobile learning CBI= Crowd funders' behavioural intention	MI= Micro-entrepreneurs' intention PR= Poverty reduction	AWM= Accountability of waqf manager	WT= Waqf donors' trust	AM= Administration and management	IV= Islamic values	HR= Human resources	WC= Waqf commitment

RQ2: What are the variables used in the quantitative approach of waqf studies?

In accordance with the variables used in the quantitative approach of waqf studies, this study presented the causal relationship involving the dependent variables (DV), mediating variables (MV) and independent variables (IV) for each waqf study, as shown in Tables 4, 5 and 6.

Table 4: The dependent variables (DV)

Authors	DV
Abdul Rahman et al. (2016)	Behavioural intention
Abdul Shukor et al. (2019)	Behavioural intention
Abdul Shukor et al. (2017)	Muslim intention
Abdul Shukor et al. (2016)	Charitable giving of cash waqf
Adeyemi et al. (2016)	Waqf awareness
Amin et al. (2014)	Acceptance online waqf
Ayedh et al. (2018)	Accountability
Haneef et al. (2015)	Poverty alleviation
Hasan et al. (2019)	Waqf generosity
Hasan et al. (2017)	Commitment
Mhd Alkasirah and Mohd Nor (2018)	Adult learning
Mohamed Thas Thaker et al. (2018)	Behavioural intention
Mohd Thas Thaker (2018)	Behavioural intention
Pitchay et al. (2015)	Behavioural intention
Pyeman et al. (2016)	Efficiency
Rizal and Amin (2017)	Charitable giving of cash waqf
Senadjki and Sulaiman (2015)	Poverty alleviation
Shaikh et al. (2018)	Charitable giving of cash waqf
Shariff et al. (2016)	Effectiveness in human resource
Shukor et al. (2017)	Waqf donors' satisfaction
Siti Khadijah et al. (2017)	Waqf commitment
Thaker et al. (2016)	Behavioural intention
Zabri and Mohammed (2018)	Homeowner's intention

Table 5: The mediating variables (MV)

Authors	MV
Abdul Shukor et al. (2019)	Trust
Abdul Shukor et al. (2017)	Muslim attitude
Hasan et al. (2017)	Trust

Notes:

Belief	Antecedent				Learning
BB= Behavioural belief NB= Normative belief SN= Subjective norm PBC= Perceived behavioural control Att= Attitude	R= Religiosity T=Trust K= Knowledge PC= Personal characteristics SI= Self-image Alt= Altruism	PS= Personal satisfaction PB= Psychological benefits PI = Perceived ihsan IE= Islamic egalitarian TF= The fear of Allah SWT Cnv= Convenience	Cnd= Conduciveness PE= Perceived effectiveness PU= Perceived usefulness PEU= Perceived ease of use AI= Amount of information II= Informative influence	SR= Self-responsibility's CR= Communities' responsibility GR= Government responsibility	I= Interest Ab= Ability

Institutional	IWIM	Mutawalli Accountability	Performance	HRM
IWI= Integrity of waqf institution RWI= Reputation of waqf institution PWI= Promotion of waqf institution SCWI= Social culture of waqf institution UWI= Understanding of the role waqf institution BB= Board benevolence	BA= Board ability BI= Board integrity Co= Communication BO= Board opportunism Ac= Accountability	WR= Waqf resources IM= Islamic microfinance PF= Project financing HRD= Human resource development	OV= Organisational values TF= The fear of Allah SWT TI= Transparency and integrity TRM= The responsibility of mutawalli SA= Sincerity and amanah WI= Work definition as part of 'ibadah	EC= Efficiency change TC= Technical change TFPC= Total factor productivity change Com= Compensation TD= Training and development PA= Performance appraisal

A comprehensive clarification of each variable is as follows:

Belief

As can be seen from the Table 6, belief is divided into five IVs, namely, behavioural belief, normative belief, subjective norm, perceived behavioural control and attitude. A total of 4 out of 23 studies focused on the IVs stated above, and the different DVs in the respective studies are shown in Table 4 (see Abdul Rahman et al., 2016; Pitchay et al., 2015; Thaker et al., 2016; Zabri & Mohammed, 2018).

Abdul Rahman et al. (2016) examined the factors (comprising behavioural belief, normative belief, subjective norm and attitude) that influence behavioural intention to adopt Islamic micro-investment. Furthermore, Pitchay et al. (2015) examined the factors (comprising subjective norms and attitude) that influence the behavioural intentions of Muslim employees to donate through deductions from employment income. Likewise, Thaker et al. (2016) examined the factors (comprising subjective norms and attitude) that influence the behavioural intention of micro-enterprises to use the integrated cash waqf micro enterprise investment (ICWME-I) model as a source of financing in Malaysia. Meanwhile, Zabri and Mohammed (2018) investigated the factors (subjective norms, perceived behavioural control and attitude) that influence Malaysian homeowners' intention to participate in the cash waqf-financial cooperative-Musharakah Mutanaqisah (CWFCMM) home financing model.

Antecedent

As shown in Table 6, antecedent is divided into 21 IVs, including religiosity, trust, knowledge, personal characteristics and others. A total of 11 out of 23 studies focused on the IVs stated above and the different DVs in the respective studies, as shown in Table 4 (see Abdul Shukor et al., 2016; Amin et al., 2014; Hasan et al., 2019; Mohamed Thas Thaker et al., 2018; Mohamed Thas Thaker, 2018; Rizal & Amin 2017; Shaikh et al., 2018; Senadjki & Sulaiman, 2015; Shukor et al., 2017; Siti Khadijah et al., 2017; Abdul Shukor et al., 2017).

Abdul Shukor et al. (2016) examined the determinants (comprising trust, knowledge and convenience) of charitable giving in the context of cash waqf donation by individuals. Next, Amin et al. (2014) explored the factors (comprising religiosity, perceived usefulness, perceived ease of use and amount of information) that influence the acceptance of online

waqf. In addition, Hasan et al. (2019) examined the factors (comprising religiosity, trust, personal characteristics, self-image, altruism, personal satisfaction and psychological benefits) that influence the generosity index in waqf practice among Generations Y and Z. Mohamed Thas Thaker et al. (2018) investigated the factors (comprising perceived usefulness and perceived ease of use) that influence the behavioural intention of donors to engage in the crowd funding–waqf model (CWM) in selected states in Malaysia, such as Selangor, Johor, Penang and Pahang. Likewise, Mohd Thas Thaker (2018) studied similar factors in determining the intention of donors or crowd funders to engage in the CWM in Klang Valley.

Next, Rizal and Amin (2017) investigated the Muslim attitudinal-behavioural characteristics (comprising religiosity, perceived ihsan and Islamic egalitarian) within the context of the charitable giving of cash waqf using Islamic banking. Meanwhile, Shaikh et al. (2018) explored Muslim attitudinal-behavioural characteristics (comprising religiosity, conduciveness and perceived effectiveness) within the context of the charitable giving of cash waqf in Karachi. Senadjki and Sulaiman (2015) investigated the effect of self-responsibility, communities' responsibility and government obligation on the poor's well-being to enhance their livelihood and alleviate their poverty.

Shukor et al. (2017) determined the roles of religiosity and trust in waqf institutions in determining the waqif's satisfaction in endowing cash waqf, which leads to the waqif's intention to endow cash waqf. In addition, Siti Khadijah et al. (2017) explored waqf commitment traits (comprising religiosity, trust, personal characteristics, self-image, altruism, personal satisfaction and psychological benefits) among waqf contributors for higher education funding.

In contrast, Abdul Shukor et al. (2017), investigated the antecedents (comprising religiosity, trust, knowledge, convenience and informative influence) and consequences (intention) of Muslim attitudes towards participation in cash waqf in Malaysia (see Table 4, 5 and 6).

Learning

As shown in Table 5, learning is divided into two IVs, namely, interest and ability. Mhd Alkasirah and Mohd Nor (2018) used these IVs and the DV shown in Table 4. They explored the factors (comprising interest and

ability) that influence the potential use of mobile learning via SMS for enhancing Islamic knowledge, which focuses on the topic of waqf among adult learners. On another note, this study used factor knowledge, which influences the potential use of mobile learning via SMS.

Institutional

As can be seen from Table 5, the institutional aspect is divided into 11 IVs, including the integrity of the waqf institution, the reputation of the waqf institution, the promotion of the waqf institution and others. Three studies used the IVs stated above, and different DVs are used in the respective studies, as shown in Table 4 (see Adeyemi et al., 2016; Abdul Shukor et al., 2019; Hasan et al., 2017).

Adeyemi et al. (2016) examined the determinants (comprising promotion of waqf institutions, social culture of waqf institutions and understanding the role of waqf institution) of waqf awareness in Malaysian society. Next, Abdul Shukor et al. (2019) explored the relationship between the integrity and reputation of waqf institutions. They found that this correlation directly impacts endowers' trust in waqf institutions, which consequently leads to endowers' intention to endow cash waqf in Malaysia (see Tables 4, 5 and 6). Meanwhile, Hasan et al. (2017) determined the ability of the waqf institution (comprising board benevolence, board ability, board integrity, board opportunism, communication and accountability), which influences waqifs' trust and consequently builds long-term commitment towards waqf institutions (see Tables 4, 5 and 6).

IWIM

From Table 5 above, we can see that IWIM is divided into four IVs, namely, waqf resources, Islamic microfinance, project financing and human resource development. Only one study used the IVs stated above and its DV shown in Table 4 (see Haneef et al. 2015). Haneef et al. (2015) determined the roles of waqf resources, Islamic microfinance, project financing and human resource development towards poverty alleviation in Bangladesh.

Mutawalli Accountability

As can be seen from Table 5, the mutawalli accountability is divided into six IVs, namely, organisational values and rules, the fear of Allah SWT, transparency and integrity of mutawalli, the responsibility of mutawalli due to the nature of assets, sincerity and amanah and work definition as part of 'ibadah. Only one study used the IVs stated above along with its DV, as shown in Table 4 (see Ayedh et al., 2018). Ayedh et al. (2018) investigated the factors of waqf accountability practices among mutawalli in the Republic of Yemen in terms of managing waqf.

Performance

As Table 5 shows, the performance is divided into three IVs, such as technical changes, efficiency changes and total factor productivity. Only one study used the IVs stated above, and its DV, as shown in Table 4 (see Pyeman et al., 2016). Pyeman et al. (2016) measured the efficiency scores among waqf institutions in Malaysia on the basis of their technical changes, efficiency changes and total factor productivity changes in 2007-2012.

HRM

From the Table 5 above, we can see that HRM is divided into three IVs, namely, compensation, training and development and performance appraisal. Only one study used the IVs stated above and its DV, as shown in Table 4 (see Shariff et al., 2016). Shariff et al. (2016) examined the effectiveness of human resources in Selangor Waqf Corporation by highlighting several factors, including compensation, training and development and performance appraisal.

RQ3: What is the relevant theory/model in the quantitative approach of waqf studies?

This study found that eight theories/models were used in previous quantitative waqf studies (see Table 7). Overall, four studies used theory of reasoned action (TRA), three studies dealt with the technology acceptance model (TAM), and two studies applied the theory of planned behaviour (TPB) and theory of altruism (TA), respectively. In addition, this study also found that other theories/models, such as the Rasch measurement model (RMM), commitment-trust theory (CTT), adult learning theory-andragogy (ALT(A)) and Malmquist total factor productivity (TFP), were adopted by only one study. On another note, 8 out of the 23 waqf studies did not specify any theories/models used in their study and were thus labelled as not stated (NS).

Table 7: The theory/model of waqf studies

Authors	Theory/Model									
	TRA	TPB	TAM	RMM	CTT	ALT(A)	TFP	TA	NS	
Abdul Rahman et al. (2016)	√									
Abdul Shukor et al. (2019)		√								
Abdul Shukor et al. (2017)	√									
Abdul Shukor et al. (2016)										√
Adeyemi et al. (2016)										√
Amin et al. (2014)			√							
Ayedh et al. (2018)										√
Haneef et al. (2015)										√
Hasan et al. (2019)				√						
Hasan et al. (2017)					√					
Mhd Alkasirah & Mohd Nor (2018)							√			
Mohamed Thas Thaker et al. (2018)			√							
Mohd Thas Thaker (2018)			√							
Pitchay et al. (2015)	√									
Pyeman et al. (2016)							√			
Rizal & Amin (2017)								√		
Senadjki & Sulaiman (2015)									√	√
Shaikh et al. (2018)								√		
Shariff et al. (2016)										√
Shukor et al. (2017)										√
Siti Khadijah et al. (2017)										√
Thaker et al. (2016)	√									
Zabri & Mohammed (2018)		√								

TRA

The TRA has been employed by Abdul Rahman et al. (2016), Abdul Shukor et al. (2017), Pitchay et al. (2015) and Thaker et al. (2016). The TRA is proposed by Fishbein and Ajzen (1975) to study human behaviour with regard to the underlying factors that influence human behaviour to engage or not to engage in a particular cause of action.

In the context of Abdul Rahman et al. (2016), Abdul Shukor et al. (2017), Pitchay et al. (2015) and Thaker et al. (2016), the TRA is found to be well supported in the empirical evidence of these studies in terms of examining

the factors influencing behavioural intention to adopt Islamic micro-investment, which harnesses the potential of waqf for socioeconomic development, to investigate Muslim attitude towards participation cash waqf and to examine the factors influencing the behavioural intention of micro-enterprises to use the ICWME-I as a source of financing.

TPB

The TPB has been used by Abdul Shukor et al. (2019) and Zabri and Mohammed (2018) in their study. TPB was developed from the TRA for understanding and predicting behavioural intentions (Ajzen, 1991; Fishbein and Ajzen, 1975).

In the context of Abdul Shukor et al. (2019) and Zabri and Mohammed (2018), the TPB has been used successfully to predict and explain an individual's intention to endow cash waqf in waqf institutions and to determine Malaysian homeowners' intention to participate in the CWFCMM home financing model.

TAM

The TAM was used as a baseline theory in the studies of Amin et al. (2014), Mohamed Thas Thaker et al. (2018) and Mohd Thas Thaker (2018). TAM was developed by Davis (1989) to identify technology acceptance behaviours in a variety of IT.

In the context of Amin et al. (2014), Mohamed Thas Thaker et al. (2018) and Mohd Thas Thaker (2018), the TAM is a valid tool to explore the factors influencing the acceptance of online waqf and to examine the factors influencing the behavioural intention of donors to engage in the CWM.

RRM

The RMM was proposed by Rasch (1960) to identify the generosity index among the generation of their own behavioural traits and intentions in giving a donation or endowment.

Hasan et al. (2019) used the RMM to determine the generosity index in giving waqf among Generations Y and Z. Accordingly, the RMM revealed that both generations have different results for their generosity index. This outcome may be related to each generation having their own behavioural traits in attitudes and intentions.

CTT

CTT was used by Hasan et al. (2017) in their review. The CTT is proposed by Morgan and Hunt (1994) to analyse trust and commitment with the specific theme of accounting, which will serve as a significant contribution to the study. In the context of Hasan et al. (2017), the CTT provides valuable empirical findings that validate the increase in waqf donors' trust and enhance their long-term commitment toward waqf institutions.

ALT(A)

ALT(A) was used by Mhd Alkasirah and Mohd Nor (2018) as a base theory in their study. The ALT(A) is a theory developed by Malcom Knowles (1973) specifically for adult learning. The theory is able to explain adequately that the ALT(A) is an emerging technology that facilitates the development and implementation of learning activities for adults.

Mhd Alkasirah and Mohd Nor (2018) provided valuable empirical findings that validate the usage of ALT(A) in the context of SMS, which affects adult learners' knowledge about waqf.

TFP

As presented in Table 7, Pyeman et al. (2016) used the TFP in their study. A variety of indices of TFP have been developed by Caves, Christensen and Diewert (1982) to determine how efficiently and intensely the inputs are utilised in the production. In the context of Pyeman et al. (2016), the TFP is beneficial in evaluating the productivity of SIRC, whether its productivity deteriorates or improves.

TA

The TA has been used by Rizal and Amin (2017) and Shaikh et al. (2018) in their studies. Basically, the TA is developed by Comte (1851) to explain how altruistic behaviour is fostered and how individuals decide to offer their help.

Rizal and Amin (2017) and Shaikh et al. (2018) provided empirical findings that validate the usage of TA in terms of the behavioural disposition among Muslims of doing things simply out of a desire to give waqf.

4. Discussion

From all the 428 articles on waqf, only 23 studies used a quantitative research approach. This phenomenon indicates that the existing waqf studies that used the quantitative research approach are fewer compared with those that used the qualitative research approach. Therefore, waqf studies that use a quantitative research approach is urgently needed and must be given serious attention in further expanding the relevant waqf studies. The resulting research on waqf will contribute to the development of economic and social aspects which benefit all levels of waqf institutions, the national government and the community.

The current review identifies the issues found in 23 waqf studies. Further analysis found that 16 issues that were highlighted, including five issues on cash waqf, three issues on technology, and two issues on micro-finance. Meanwhile, the remaining studies focused on issues such as accountability, governance, efficiency, poverty alleviation, management and education. However, we noticed that other issues have not been studied, such as corporate waqf, investment, takaful-waqf, agriculture, healthcare and others.

Within the context of 23 waqf studies, the review resulted in the identification of all variables which have been used previously. In general, the result exposed 23 waqf studies that adapted dependent variables (DVs) in their studies. Through these 23 waqf studies, 55 independent variables (IVs) were identified in previous studies. On another note, 3 out of 23 waqf studies adapted mediating variables (MVs), such as trust and Muslim attitude.

Additionally, the review revealed eight relevant and appropriate theories/models that were used in 23 waqf studies. Among the theories/models were TRA, TAM, TPB, TA, RMM, CTT, ALT(A) and TFP. Each theory/model used for each study was based on the suitability of the study conducted.

5. Conclusion

The review has identified that 23 out of 428 waqf studies published by Scopus and WoS from 1914 to 2019 and from 1971 to 2019, respectively, used quantitative approaches. From the review, this study offers a comprehensive view and understanding of the state of the art in the

quantitative approaches of waqf studies, which have been enriched with the various issues, variables and theories/models.

Furthermore, this study becomes more interesting because it demonstrates where the research position is currently developing, especially in the context of waqf quantitative studies. This study also provides some ideas, particularly to researchers for their future research, especially on quantitative research approaches. Therefore, this study is expected to be a platform to encourage more waqf studies in quantitative research approaches. The quantitative research approach provides more reliable, valid and generalisable results in its clear prediction of cause and effect. Therefore, quantitative research approaches complement the qualitative research approaches and reinforce the arguments presented in qualitative studies.

In addition, the results of the study provide input to the interested parties, especially policymakers, namely, waqf institutions, as well as other policymakers in terms of the progress waqf studies. The interested parties can also generate short- and long-term adaptation strategies that should be the focus for the next waqf studies and encourage them to make necessary adjustments to their normal operating practices.

6. Future Research

One of the aims of undertaking an SLR in waqf studies is to identify the patterns of previous findings, to know what has been undertaken before and to recommend suggestions on what future research needs to be achieved or carried out. Notably, in this study, a search for waqf studies with quantitative research approaches was conducted using two electronic databases, namely, Scopus and WoS. Therefore, future scholars should examine the suitability of these adaptation practices using other electronic databases, such as ScienceDirect, Springer, JSTOR, Emerald, Google Scholar, Dimensions (dimensions.ai), Microsoft Academic, ECONBIZ (econbiz.de) and others.

Future researchers should also consider widening the focus to include which journals publish waqf studies and which journals contain the largest number of articles published about waqf. This focus could also include the next step to examine the journal's rank, which indicates the categorisation of the quartiles (Q1-Q4) or those associated to them.

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