Mauquf'alaih as a waqf accountability center (prophetic social approach)

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Abstract

Purpose - This study aims to explore Kuntowijoyo's prophetic social thinking to make *mauquf 'alaih* the main focus of waqf accountability.

Method - This research is a conceptual paper that attempts to construct the concept of waqf accountability in a prophetic social approach.

Result - The author's opinion emphasizes the rights of the mauquf 'alaih by highlighting how the accountability role of waqf needs to shift emphasis from serving stakeholders hierarchically to being re-engineered towards beneficiaries (mauquf 'alaih). This requires a reconceptualization of the meaning of waqf, which must be seen as part of a wider effort to achieve social justice and the welfare of the ummah. In this case, the prophetic social value is considered as the conceptual framework.

Implication - Theoretically and contextually prophetic social principles are able to give birth to a reorientation of waqf accountability towards deeper humanist and emancipatory realizations, as well as more holistic and religious accountability practices.

Originality - This research is the first study that used prophetic sosial approach in waqf accountability.

Keywords: *mauquf'alaih*; management of waqf; accountability; social prophetic

Journal of Islamic
Accounting and
Finance Research

Introduction

Criticism stating that waqf management practices in Indonesia which are still not optimal highlights the need for better accountability (Budiman, 2011; Huda et al., 2014; Siswantoro et al., 2018). Accountability for waqf institutions is used as a way to fulfill transparency aspects (Azmi & Hanifa, 2015; Kamarubahrin et al., 2019; Masruki & Shafii, 2013; Nahar & Yaacob, 2011) and help provide information to key stakeholders (Ayedh et al., 2018; Azmi & Hanifa, 2015; Hidayatul Ihsan et al., 2016). However, recent studies on the accountability of charitable institutions (such as waqf) have emphasized the demand to go beyond structural-hierarchical accountability. For example, there have been calls to involve beneficiaries more in their accountability practices (Dewi et al., 2019; Ebrahim, 2003, 2005; Najam, 1996; O'Dwyer & Unerman, 2008; O'Leary, 2017; Yasmin et al., 2021). Thus, the problem arises of how to make beneficiaries as parties who need to be involved in achieving the mission of the waqf institution. This issue will have an impact on the literature on how accountability should ideally be practiced in the context of waqf institutions. It discusses whether provides open space for beneficiaries to actively participate in waqf management important and necessary for improving waqf accountability.

Beneficiaries in waqf literature are known as *mauquf 'alaih* (Anshori, 2005). *Mauqul 'alaih* as illustrated by Kahf (2003) is a party who must be given his rights over the results of managing waqf assets. Awareness of being responsive to *mauquf 'alaih*, including openness in involving them in the management of waqf assets is actually the spirit to realize the goals of waqf, which in practice is still neglected (Kahf, 2003). So, this research departs from a premise that *mauquf alaih* is the legal owner of the resources generated by waqf assets. Therefore, *mauquf 'alaih* should have the opportunity to articulate and claim what is their right from the benefits of the waqf managed by the waqf manager or *nadzir* .

Previous research involving *mauquf 'alaih* as part of the elements of waqf accountability practices is still limited. Waqf research conducted by Osman

(2012), and Osman & Agyemang (2020) has initiated downward accountability. This research uses O'Dwyer & Unerman's (2008) holistic approach as its basic framework. This approach does not specifically suggest that beneficiaries participate in managing the entity, but only recognizes the importance of involving beneficiaries in every action and decision that may impact them (O'Dwyer & Unerman, 2008). Therefore, this study will focus on the involvement of beneficiaries in waqf accountability practices with different approaches.

This research seeks to gain insight from the principles of a religious figure (Kuntowijoyo) in the context of understanding reality through prophetic social ideas. Kuntowijoyo's social prophetic (1991, 1999) contextually will be used to explore in depth how the reality of *mauquf alaih* will be used as the center of accountability for waqf assets. This research has the potential to show positive ideas about waqf accountability in general, towards a better realization of humanist, emancipatory, and transcendent accountability practices as conveyed by Kuntowijoyo's prophetic social messages.

The prophetic social perspective in this study will contribute to a more critical accountability literature, especially in the context of waqf management. This can be used as an embryo of waqf accountability literature in a relatively rare religious perspective and local wisdom. Several previous studies have attempted to examine accountability in Islamic principles for banking and finance (Ibrahim, 2000; Kamla, 2009; Lewis, 2001). Ibrahim (2000) has specifically initiated dual accountability, primary accountability (accountability to Allah) and secondary accountability (accountability to humans). Kamla (2009) also views discourse as more critical, able to incorporate insights into Islamic values conceptually with accounting and accountability. The latest study was conducted by Yasmin (2021) who critically uses a post-secular Islamic values approach in assessing accountability in the charity sector which also focuses on beneficiaries. However, this research tries to continue the idea of Osman & Agyemang (2020) which specifically shows insights for waqf accountability involving beneficiaries or *mauquf 'alaih*, but with a different approach.

Approach in this study will help analyze how waqf institutions perceive *mauquf 'alaih* and reorient the role of waqf institutions in society. In this regard, the position of *mauquf 'alaih* in waqf places the obligation of waqf institutions to actively support social justice and reduce wealth inequality in society, by paying more attention to factors that help reduce poverty and help people to be better at handling their goals in the context of society (Yasmin et al., 2021). Therefore, the purpose of this study is to explore Kuntowijoyo's prophetic social thinking to make *mauquf 'alaih* the main focus in waqf management accountability.

Literature Review

This section begins by explaining how important accountability is, and the main issues of waqf accountability. Furthermore, this section also describes previous research on waqf accountability and gaps in previous research both in literature, methodology, and theory, which in the end is to determine the novelty and originality of this research.

Waqf Accountability

The notion of accountability is fundamental to charity and religion-based institutions such as waqf, because it has a significant impact on the legitimacy and sustainability of the institution (Agyemang et al., 2017; Ebrahim, 2009; Yasmin & Ghafran, 2019). Stakeholder trust and public support for charitable institutions depend on accountability effectiveness demonstrated by the agency (Yang & Northcott, 2019). Without accountability, waqf institutions, that operate through the concept of trusteeship, will not be able to achieve its mission to successfully manage and develop waqf assets for the public interest (Kamarubahrin et al., 2019). Therefore, understanding accountability is very important not only to contribute to the conceptual level of knowledge, but also to encourage improvements in management practices in waqf institutions.

There are several reasons that make accountability necessary for institutional governance waqf. First, regardless of the provisions in the pledge

or deed of waqf, the institution must continue to operate without any checks and balance formally by the founder (in most cases, the founder has even died). Accountability in this fiduciary relationship is to ensure the continuity of the waqf arrangement and the beneficiary's trust in the waqf manager (Laughlin, 1996).

Second, given the fact that waqf assets are in the public interest (Hidayatul Ihsan & Ibrahim, 2011), the community and other stakeholders have the right to be continuously informed about how resources (waqf assets) are managed to produce greater benefits. Therefore, accountability becomes the basis for measuring, assessing, and reporting the performance of waqf managers (nadzir) (Cutt & Murray, 2000). Finally, waqf is a voluntary religious act motivated by desire someone to get repeated rewards in the hereafter. Apart from this motivation, waqf institutions mostly rely on public trust to gain its support sustainable in order to maintain waqf activities. This requires waqf institutions to implement adequate accountability (Sinclair et al., 2010), and will further increase trust and the beliefs of donors and the public.

Furthermore, the concept of accountability is generally necessary contextualized to make it understandable, especially in non-profit organizations (NPOs) (Ebrahim, 2003; O'Dwyer & Unerman, 2008). This is due to the characteristics of NPOs (such as objectives, stakeholders, regulations, and governance structures) have a significant impact on how accountability is interpreted and enforced through practice in a given context. Empirical evidence from research in its contextual setting is a major contribution in developing conceptual understanding accountability.

To date, a systematic exploration of how the concept of actualization of accountability is built in the context of waqf institutions is still limited. One of the accountability studies in the context of waqf was carried out by Assegaf and Sawarjuwono (2013) nearly a decade ago, which focused on studies and efforts to develop definitions and key constructs of Islamic accountability. However, this study is basically focused on the special concept of Islamic accountability (Ihtisab) used in empirical and conceptual studies in the

context of Islamic charitable and religious institutions, including waqf institutions. Thus, knowledge about accountability in the context of waqf institutions is still lacking fragmented.

Furthermore, the recent development of waqf institutions, which is surrounded by governance complexities of modern and innovative waqf arrangements, will further complicate accountability relationships. Thus, a critical review of the current knowledge on the accountability of waqf institutions needs to be carried out to gain insight into the wealth of conceptual, theoretical, and methodological approaches.

Waqf accountability literature has mostly explained accountability as a mechanism for meeting the information needed by stakeholders (Ayedh et al., 2018; Hidayatul Ihsan et al., 2016; Yacoob et al., 2015). At the same time, structured - hierarchical accountability shows its weaknesses, especially in non-profit organizations (Alnoor Ebrahim, 2005; Ebrahim, 2003; Najam, 1996; O'Dwyer & Unerman, 2008). The fundamental weakness of hierarchical accountability practices that result in deviating from the mission of for-profit organizations is their lack of involvement with beneficiaries (O'Dwyer & Unerman, 2008) . This, according to Osman (2012), also occurs in waqf institutions. A more holistic waqf management accountability must pay attention to and involve beneficiaries as part of their accountability practices (Osman, 2012). Therefore, in the next section, the researchers will elaborate on how the call for greater involvement of beneficiaries in the development of waqf accountability mechanisms has been made both regulatory and academic, and we will also explore the deficiencies in them.

Waqf Accountability Focusing on *Mauquf 'alaih*

In the waqf literature, *mauquf 'alaih* (beneficiary) is the purpose of the waqf itself or the designation of the waqf (Hassan, 1984; Kahf, 2003). Waqf must be used within the limits that are appropriate and permissible in Islamic law because basically, waqf is a charity that brings people closer to God. Therefore, the *mauquf 'alaih* (who is given waqf) must be a benevolent party.

The faqihs agree that it is infaq to the benevolent that makes waqf a worship that draws humans closer to their God.

In the waqf literature, there are two main types of *mauquf 'alaih*: waqf members or *dhurri* and waqf *khairi* (Haron et al., 2016). Waqf *dhurri* is a waqf whose beneficiaries are handed over to family, such as children, grandchildren and relatives. Meanwhile, waqf *khairi* is a waqf whose beneficiaries are intended for the good and the general welfare. However, in a context where the *wakif* does not specifically state who the *mauquf 'alaih* is, then the waqf manager can provide the benefits of the waqf for general worship purposes and the welfare of the community (Haron et al., 2016; Kahf, 2003).

Mauquf 'alaih in the context of the accountability of non-profit organizations or the charity sector is illustrated as beneficiaries involved in waqf management. This refers to the notion of downward accountability (O'Dwyer & Unerman, 2008) in the non-profit organization or accountability to less powerful groups (Agyemang et al., 2009; O'Dwyer & Unerman, 2010). Downward accountability is exercised by serving the needs and aspirations of society, as determined by society itself (O'Dwyer & Unerman, 2010). In the context of waqf, without *mauquf 'alaih*, there may not be or and limited reasons existence of waqf institutions. Thus, downward accountability in the context of waqf requires the ability to identify and responding to the needs of the *mauquf 'alaih* and the ummah (Osman & Agyemang, 2020).

Accountability that focuses on beneficiaries according to Dewi et al. (2019) is also referred to as accountability beyond accounting. In general, the satisfaction of donors (wakif) and other stakeholders does not lie in the form of official financial reports and reports on waqf assets. However, they expect waqf institutions to actually distribute benefits according to their goals (Dewi et al., 2019). Thus, further investigation to identify beneficiary views on the meaning of accountability and accounting may provide a more appropriate description of the accountability framework for waqf institutions.

In the Indonesian context, the literature on waqf accountability that focuses on beneficiaries is still very limited. Existing research focuses more on the literature on how waqf accountability practices in the perspective of accounting and financial reporting (Budiman, 2011; Huda et al., 2014; H Ihsan et al., 2021; Hidayatul Ihsan & Ibrahim, 2011; Hidayatul Ihsan et al., 2016, 2017). Therefore, discussing the concept of waqf accountability centered on *mauquf 'alaih* is an important thing to do.

The new literature discussing the concept of waqf accountability for beneficiaries was initiated by Osman (2012) and Osman & Agyemang (2020). They conducted empirical studies at two waqf institutions in Malaysia. This study explores how the concept of downward accountability (beneficiaries) is examined from the perspective of waqf managers or officers. This results in an unequal interpretation of the definition of accountability because there may be other views on the concept of accountability from the point of view of the beneficiaries themselves. The study's theoretical framework specifically focuses on accountability as a tool for viewing how waqf management can be informed and improved (Osman & Agyemang, 2020; Osman, 2012). The limitation of this research is that the theme of accountability does not focus too much on the possibility of accountability relationships between waqf officers, which should be a research consideration in order to inform the dynamics of waqf management. Another aspect that has not been touched on in this research is the role of cultural values and local wisdom, which may have an influence on the perspective of beneficiaries in understanding accountability relationships.

Some discussions around accountability mechanisms, and the need for downward (beneficiary) focused accountability are still seen as achieving very specific goals and meeting very specific needs. The premise of waqf and waqf institutions is to be used for the welfare of the people, so the fulfillment of responsibilities is also broader. However, the existing literature barely considers broader accountability. This shows a lack of holistic understanding of how waqf accountability is carried out.

Therefore, radical changes that are more holistic and progressive in waqf accountability need to be considered. This research differs from the downward accountability approach defined by Osman (2012) and Osman & Agyemang (2020). This research outlines the concept of accountability that must be focused on beneficiaries and accountability relationships must explicitly consider the role and obligations of waqf institutions in fulfilling the needs and rights of *mauquf 'alaih*.

The critical and radical approach in this research will be carried out through the concept of insight into prophetic social values. Prophetic social literature in the context of accountability will consider the concept initiated by Kusdewanti (2016). Therefore, in the next section, prophetic social values will be discussed in the context of accountability in waqf management.

Prophetic Social Principles in The Context of Accountability

How can prophetic social principles be able to reconstruct and reconceptualize accountability? Will it be a new movement in the accountability literature? Values conveyed in Kuntowijoyo's (1991) prophetic social ideas will be described to begin the discussion in this section.

The word "prophetic" comes from the English word "prophet". So the meaning of prophetic is to have characteristics or characteristics like a prophet (Ahimsa-Putra, 2018). In this paper, the meaning of prophetic is limited to Islamic prophetic and is limited to emulating the Prophet Muhammad SAW as a Prophet as well as a Messenger who received revelations for himself and has the obligation to convey them to others. There is no human position in this world that is higher than the degree of prophethood which is the intermediary of Allah and His servants, with the mission of bringing benefit to creatures and calling them to obey the creator. The Prophet Muhammad SAW is the noblest creature on this earth and is the best role model for all mankind (Ahimsa-Putra, 2018) .

The emergence of prophetic science in Indonesia was initiated by Prof. Dr. Kuntowijoyo which is based on the views of Roger Geraudy and Muhammad Iqbal regarding their views on western philosophy of science. Geraudy

(1982) argues that western philosophy has abandoned divine and human values. Therefore he suggested that humans use the Islamic prophetic philosophy. One of Kuntowijoyo's phenomenal ideas is about social prophetic as a reorientation of consciousness from a normative level to a scientific level (Kuntowijoyo, 1999). Kuntowijoyo's foundation (1991) formulates this idea is the Qur'an as follows:

> "You are the best people who were born for humans, commanding those who are ma'ruf, and forbidding those who are evil, and believe in Allah ..." (QS: 3:110)

According to Kuntowijoyo (1991) , the verse above implies four things, namely the concept of the best people, historical activism, the importance of awareness, and prophetic ethics. The concept of the best people as explained also by Ahimsa-Putra (2018) is a position that still needs to be achieved. Muslims can only be the best people if they have implemented three things, namely: *amar ma'ruf nahi munkar*, and *tu'minuna billah.* Second, historical activism, or *ukhrijat linnaas*, where people must be involved in history, involved in the process of changing society. Kuntowijoyo (1999) mentions Islam as a religion of charity. Third, the importance of awareness, social prophetic can only be built on a complete awareness to be able to distinguish, survive and not be dragged into other currents. Fourth, all of the concepts above, by Kuntowijoyo (1991, 1993, 1999, 2005) are merged into pillars of prophetic social values which consist of: humanization, liberation, and transcendence.

The first pillar of prophetic social value is humanization, which in the Islamic context is a translation of *amar ma'ruf,* which means advocating or upholding virtue. Humanization is defined as humanizing humans, eliminating "materiality", dependency, violence and hatred from humans (Kuntowijoyo, 1991). Kuntowijoyo's concept of humanization (Kuntowijoyo, 1991) is rooted in theocentric humanism which means that humans must focus on God, but the goal is for the benefit of humans (humanity) themselves. Humanization is needed because society is in three acute states, namely dehumanization (technological, economic, cultural and state objectification),

aggressiveness (collective aggressiveness and criminality) and loneliness (privatization, individualization) (Kuntowijoyo, 1999).

The second pillar of prophetic social value is liberation (Kuntowijoyo, 1991). Liberation is the meaning of *nahi munkar*. There is a fundamental difference between prophetic social liberation and the principles of socialist liberation (Marxism, communism, dependency theory, liberation theology). Liberation in prophetic society does not want to make liberation as an ideology like communism, but rather in the context of knowledge based on transcendental (Kuntowijoyo, 1991). Liberative values in liberation theology are understood in the context of theological teachings; meanwhile, liberative values in Prophetic Social are understood and positioned in the context of social science which has a prophetic responsibility to liberate human beings from the cruelty of poverty, the exploitation of abundance, the domination of oppressive structures and hegemony, and false consciousness (Kuntowijoyo, 1991, 1999). Liberation places itself not on the field of abstract human morality, but on an empirical, concrete human reality. Kuntowijoyo (2005) even considers the attitude of avoiding the concrete to the abstract as one of the characteristics of thinking based on myths. He outlines four goals of liberation, namely the knowledge system, the social system, the economic system and the political system which shackles humans so that they cannot actualize themselves as free and noble beings (Kuntowijoyo, 2005).

The last pillar is transcendence which is derived from *tu'minuna bi Allah* (faith in Allah). Transcendence wants to make transcendental values (faith) an important part of the process of building civilization (Kuntowijoyo, 1991). Transcendence places religion (Islamic values) in a very central position in Prophetic Social Sciences. Transcendence plays an important role in giving meaning that will direct the purpose of human life. These divine transcendental values will guide humans towards the noble values of humanity. Transcendence is the basis of humanization and liberation. Transcendence gives directions where and for what purpose humanization and liberation are carried out. Transcendence in Prophetic Social Sciences serves not only as a value basis for the praxis of humanization and liberation, but also as a critique.

With a critique of transcendence, technical progress can be directed to serve the development of man and humanity, not its destruction. Through criticism of transcendence, society will be freed from materialistic consciousness, where a person's economic position determines his awareness towards transcendental awareness. Transcendence will be a benchmark for human progress and decline (Kuntowijoyo, 1999).

Furthermore, how does the prophetic social value above reconstruct the concept of accountability? Kusdewanti & Hatimah (2016), in the literature, states that modern accountability can not be incorporated into Islamic accountability practices, because it comes from a different foundation. Modern accountability is unable to touch with dimensions other than material, because of the consequences of the principal-agent model, transactional costs, and monitoring mechanisms with a vision of domination over humans and based on egoism (Toms, 2006). Baiman (1990) adds, the principal-agent model or agency model assumes that individuals are motivated by their own interests, so it is logical that modern accountability is shaped by individualistic - materialist values. The same thing was conveyed by Donaldson (1990) that principal-agent has dominated the birth of narrowly defined individualism. For example, humans tend to be selfish, have limited rationality regarding future perceptions, and do not like risks (Eisenhardt, 1989).

Previously, the concept of modern accountability that is not able to touch with dimensions other than material has been debated (Gallhofer & Haslam, 2004; Molisa, 2010, 2011; Tinker, 1980). Tinker (1980) constructs in detail how the value theory of accounting and accountability is built from a Marxist dialectical historical perspective. For him, accounting practice means "resolving social conflict, a device for appraising the terms of exchange between social constituencies, and an institutional mechanism for arbitrating, evaluating, and adjudicating social choices". Molisa (2010, 2011) provides an explanation that accountability is as love, which is also a form of critical reflection on accountability practices that view more as a form of dialogue between people than just as application and compliance with technical rules.

Tinker (1980) and Molisa (2010, 2011) view accountability critically from a social perspective; however, it is different from the conceptualization of accountability debated by Gallhofer & Haslam (2004). They suggest a reconceptualization of the meaning of accountability from understandings derived from religious values. This is confirmed by Kamla et al. (2006) that suggestive Islamic principles can give birth to a progressive, universal and emancipatory conceptualization of accountability. Therefore, the reconceptualization of accountability according to the prophetic social view is possible to give birth to a new concept in the accountability literature. As according to Hall et al., (2007) the value approach in accountability can motivate individuals and organizations to determine actions and make decisions. Thus, prophetic social values will also have an influence on accountability practices.

Referring to Kuntowijoyo (2005), social science must not be complacent in trying to explain or understand reality, therefore the most important thing in it is the mission of transformation towards divinity. This is described by Kuntowijoyo (2005) as a prophetic mission (prophet) inspired by the *Mi'raj* of the Prophet Muhammad SAW. If the Prophet was a mystic or Sufi, of course he would not want to return to earth, because he had met God and was at peace with Him. The Prophet's return to earth aims to drive social change, namely divinity. So prophetic social accountability is translated as a movement for social transformation towards divinity, whose orientation is towards *rahmatan lil alamin* (grace to nature), and the reality that emerges is a holistic reality.

Humanization which is interpreted as humanizing humans is one of the foundations of prophetic accountability, where the meaning of humanity means returning to their duties as a human being on this earth, namely to prosper the universe, both humans and other creatures, so that there is no more exploitation in the name of accountability as a claim for the realization of a picture of economic reality. "Perfect" is the antithetical pillar of modern accountability rationality as conveyed by Lehman (2005), where in the capitalist economic ideology, the market looks so sparkling, the promise of

increased living standards for employees and laborers through visible increases in salaries or wages and an equality will be created (equal). However, all is just a rhetoric created to gain a position in the free market. Because on the macro side, accountability is created only as a tool for corporate hegemony and legitimate legitimacy (Lehman, 2005; Shearer, 2002). Accountability is only a manifestation of corporations, political machines, even according to Everett & Friesen (2010), so far an accountable world order has been the dark side of many human rights being violated. In fact, an entity will only carry out accountability for the purposes of the entity itself, regardless of the human and social side (Shearer, 2002). Therefore, the value of humanization in prophetic accountability is to humanize accountability that has undergone a process of dehumanization without a human face.

The meaning of liberation, which is interpreted as *nahi munkar*, is liberation to material orientation which can later distance the movement of civilization from the center of the divine essence. The aim is to release accountability from corporate and structural abuses. Accountability that is based on prophetic values becomes a liberation from being confined to the material world. This has also been illustrated by Gallhofar & Haslam (2004), that it is time for religion to become a liberator of the purely material accountability doctrine. Religion in this case can influence the vision of reality, truth, and accountability practices (Kamla, 2009), because so far it has been trapped in a space of capitalist arrogance and technocratic awareness.

In the end, all will go to God. This is what Kuntowijoyo (2005) means by transcendence. The purpose of *tu'minuna billah* (transcendence) is to add a transcendental dimension to accountability, returning to the path of God who is full of grace. The context of returning to God's way is interpreted as prophetic ethics (prophecy) which means mercy to all nature in a real context. So in next section it will be discussed how prophetic social accountability is articulated in the management of waqf.

Research Methods

This research is a conceptual paper that tries to construct the concept of waqf accountability using a prophetic social approach. We use the prophetic concept initiated by Kuntowijoyo. This concept is built through three pillars, namely humanization, liberation and transcendence (Kuntowijoyo, 1993).

The concept construction process is carried out by integrating the concept of accountability with the concept of humanization, the concept of liberation, and the concept of transcendence in the conceptual space. Furthermore, the results of the concept construction will give birth to new ideas or ideas, namely the concepts of humanist accountability, liberation accountability and transcendent accountability. Three accountability concepts that have been integrated with the prophetic pillar will be presented in the results and discussion.

Results and Discussion

Prophetic Social Accountability in The Context of Waqf Management: *Mauquf 'alaih*i as The Center of Accountability

How does prophetic social accountability help overcome the deficiencies in the current approach to waqf accountability? The shortcomings of the previous literature that have been described are the lack of beneficiary participation and involvement, the gap between what beneficiaries need and what they receive, and the failure to ensure organizations take a holistic approach to accountability that focuses on beneficiaries for the betterment of society or the ummah as a whole. Thus, in this section, we describe how prophetic social accountability makes it possible to place beneficiaries at the center of their accountability practices.

First, we envision a complex condition of *maquf 'alaih,* in which the type of waqf, when viewed based on its designation, we recognize the terms *expert waqf* and *khairi waqf*. However, in fiqh according to Kahf (2003), both waqfs actually have the same goal, namely for the welfare of the people, which means that the benefits of waqf basically belong to the poor and those in

need, because *expert waqf* always has a clause that places part of the benefits of waqf assets for the benefit of the public or the people (Kahf, 2003). As Islamic economic justice views charitable resources (waqf) reflecting the rights of the poor and those in need, then accountability for this action should be oriented towards them, namely accountability that focuses on beneficiaries.

Accountability which focuses on beneficiaries in this research is explained in a prophetic social perspective which includes three main pillars, namely humanization, liberation and transcendence. The following is an explanation of our analysis:

Humanization

The main principle of humanization of accountability in waqf management is active community participation. In this context, it emphasizes active community involvement in managing waqf, starting from the planning, organizing, mobilizing, evaluating, and developing processes (Sulaiman et al., 2019). This is intended to encourage changes in community attitudes and behavior that are conducive to progress. This principle can also improve the quality of community participation, where what has previously been the object of waqf becomes the subject. In this case, Kuntowijoyo's (1993) concept of social transformation can be realized in the context of humanization of waqf management.

Mauquf 'alaih participation can be applied practically is through the use of dialogic accountability mechanisms. Although this accountability will take into account the views, experience and expertise of the beneficiaries. However, the relational aspect of dialogic accountability will encourage improvement and reduce the imbalance in the relationship between waqf managers and *mauquf 'alaih* (Dillard & Vinnari, 2019).

The prophetic social approach will see dialogic accounting as the main mechanism relationship between *nadzir* and *mauquf 'alaih.* For example, by opening a space for discussion between waqf managers and beneficiaries *(mauquf 'alaihi)* is an act of creating humanism. The existence of dialogue

space between them will create understanding and awareness of responsibility. In other words, it is the manager's responsibility to provide the results of utilization of waqf assets to *the mauquf alaih* and the input or aspirations of *the mauquf 'alaih* become a material consideration for the waqf manager.

A key aspect of this dialogue is that it engenders meaningful trust and a sense of belonging (humanizing people). The goal is coaching for *mauquf 'alaih*. So, humanization in this context is that brotherhood and affection can be created, between *nadzir* and *mauquf 'alaih* or the people.

Liberation

The liberation approach in waqf accountability is freeing from material orientation. The orientation of waqf is not just how much waqf assets are collected, but how useful these assets are for the benefit of the people and society. So the context of liberation in accountability here is to ensure that *mauquf 'alaih* has access to sufficient information and mechanisms to voice their opinions to waqf managers.

This liberation of waqf accountability context allows *mauquf 'alaih* to become agents of change in their own lives. A practicable accountability mechanism is to provide the knowledge, skills and resources necessary to decide how the *mauquf 'alaih* wants to utilize the programs or services they receive from *Nadzir*. *Mauquf 'alaih* who feel empowered are more likely to be active in monitoring and evaluating waqf management programs, which in turn increases the accountability of the waqf managers themselves.

Mauquf 'alaih who has the right to participate in the planning, implementation, and evaluation process of the program will feel more involved and have a sense of ownership of the program. This of course has an impact on increasing the accountability of organizers because the decisions taken will reflect the needs and preferences of the *mauquf 'alaih*.

Transcendence

The value of transcendence in waqf is actually the end of the goal of waqf itself, namely the welfare of the people. Islam views that waqf is a vehicle for social justice (to achieve the welfare of the people) as well as a form of worship. So, the understanding in this context is how waqf management is intended to eradicate social inequality, reduce wealth inequality in society. With this condition, efforts to raise the standard of living and welfare of the people through waqf will be achieved. This accountability mechanism will materialize if there is space for dialogue between the manager and the beneficiary so that there is no gap between what beneficiaries need and what they receive.

Prophetic social approach centered on beneficiaries requires cultural and organizational changes, as well as a reorientation of the role of waqf institutions in the process of distributing benefits. Here we consider some steps that can be taken in accountability to *mauquf 'alaih.*

In local context (waqf institution), the waqf manager has direct physical proximity to *the mauquf 'alaih*, so their involvement will be different from the waqf institution in a global context where *the mauquf 'alaih* may be in another country. In the local context, the involvement of *mauquf 'alaih* can be achieved by ensuring representation adequate input from *mauquf 'alaih* to the organization's supervisory board. *Mauquf 'Alaih* is unable to engage due to capacity issues (i.e. vulnerability or intellectual capacity). However, independent stakeholders who aim to represent *the mauquf 'alaih*—for example, parents or persons who have previously been assisted by the organization—have the capacity to engage with core actions and activities. These groups will be involved in all aspects of the organization, from establishing missions and activities to deciding how and where the benefits of the waqf are channeled and spent.

In a global context, a modified approach will be required because the distribution of waqf benefits may be handled by partner organizations, while funding is provided by waqf institutions based in various countries. Such an

organization might adopt a devolved approach of responsibility to partners. This requires effective relationships between waqf institutions, channel partners and beneficiaries that transcend structural - hierarchical. Such an arrangement will ensure that the partners will maintain good relations with the beneficiaries, so that the partners will be responsible for ensuring their rights are fulfilled, while the waqf institution will ensure that funding responsibilities will be sustainable. The key point here is through closer engagement with the beneficiaries, so partners can build a closer trusting relationship with them. This has the potential to facilitate the identification of more effective ways of distributing aid funds and has greater potential to empower beneficiaries.

The main implication of our research is the effort to prioritize the rights of *mauquf 'alaih* of the resources generated from waqf. We suggest that waqf institutions should be concerned about the impact of the disbursed funds in relation to fulfilling the right of *mauquf 'alaih*. For example, in providing resource expenditure accounts, waqf institutions may need cooperation with *mauquf 'alaih* to understand the impact of the waqf benefits disbursed. This would probably go beyond annual financial reporting and into holistic accounting within the social justice tradition. For example, reports to *wakif* are no longer in the form of rigid figures in the form of financial reports, but rather reports that articulate how the rights of *mauquf 'alaih* are fulfilled so that the explanation of " account " can go further and explain how the benefits of the waqf are then used and ensure that the benefits are maximized from the perspective of *mauquf 'alaih*.

Therefore, accountability for waqf management must be a process, extended over time, allowing statements to be tested for impact and results on an ongoing basis, as part of the relationship between *waqif, nadzir* and *mauquf 'alaih*. This is very important considering the nature of accountability as transparency involving financial figures and conventional accounts, does not provide a sufficiently complete picture of the real impact of the benefits of waqf for the justice of the people.

Conclusion

Several previous literatures have agreed that accountability needs to emphasize and reflect values other than capitalistic finance and focus more on community, intangible and non-material aspects. Accountability must therefore be a guide to action for more holistic social improvement. By adopting a prophetic social value regarding waqf accountability, we can argue more assertively to create a center of waqf accountability to *mauquf 'alaih* towards the realization of better accountability practices.

Our argument emphasizes the rights of the *mauquf 'alaih* by highlighting how the accountability role of waqf needs to shift emphasis from serving stakeholders hierarchically to being re-engineered towards beneficiaries (mauquf 'alaih). This requires a reconceptualization of the meaning of waqf, which must be seen as part of a wider effort to achieve social justice and the welfare of the ummah. We envision a reality in which waqf institutions work together to create a beneficiary-centric reality, which in the end the waqf goals can ideally be implemented.

To achieve this reality requires a devolved approach in which trust and reciprocity play a more meaningful role than the explanation of sheets of reports containing financial figures. Our analysis suggests that dialogic accountability may be useful for achieving this goal.

This article is an initial concept for building waqf accountability that is centered on mauquf 'alaih with a prophetic approach. Therefore, the first limitation is the lack of substantial sources to build this concept. Second, it is necessary to carry out further empirical research on whether the three prophetic pillars in this concept can make a real contribution in increasing waqf accountability. Finally, hopefully this paper can provide new inspiration for future researchers regarding the concept of waqf accountability.

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