

## Cadangan Item Pendedahan Bagi Pelaporan Institusi Wakaf, Zakat dan Baitulmal

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### Abstrak

Berdasarkan kerangka konseptual akaun- tabiliti dalam Islam dan *maqasid syariah*, artikel ini mencadangkan satu senarai item pendedahan bagi pelaporan institusi wakaf, zakat dan baitulmal. Proses mengenalpasti item pendedahan ini mengambilkira dapatan kajian-kajian lepas yang berkaitan, pandangan pihak institusi wakaf, zakat dan baitulmal serta pandangan dari pakar- pakar perakaunan dan kewangan Islam dan pakar pengurusan wakaf. Dalam proses memuktamadkan senarai item pendedahan tersebut, setiap item pendedahan telah dipetakan dengan elemen-elemen *maqasid syariah* untuk memastikan setiap item yang dicadang memenuhi keperluan syariah. Selain itu, semakan perundangan khususnya enakmen kerajaan negeri yang berkaitan dibuat untuk memastikan tiada item pendedahan yang dicadangkan menyalahi atau tidak menepati apa yang telah ditetapkan dalam perundangan negeri berkenaan. Seterusnya, pengesahan diperolehi dari pakar- pakar perakaunan dan kewangan Islam termasuk pakar dalam bidang *maqasid syariah* terhadap item-item pendedahan yang dicadangkan. Hasil dari proses tersebut, 156 item pendedahan dicadangkan bagi pelaporan institusi wakaf, zakat dan baitulmal.

### Abstract

Based on the Islamic conceptual framework of accountability and the *maqasid syariah*, this paper proposes a list of disclosure items for the reporting of the institution of *waqf*, *zakat* and *baitulmal*. The process of identifying the disclosure items takes into account the findings of previous studies, the views of the institutions of *waqf*, *zakat* and *baitulmal* as well as the views of experts in accounting and finance and experts in *waqf* management. In the process of finalising the disclosure items, each item of disclosure has been mapped with the elements of *maqasid syariah* to ensure every item meets the requirements of syariah. Moreover, a legislative review was conducted, in particular related to the enactment of the relevant state governments to ensure that each item does conform to what is stipulated in the state legislation. Furthermore, pertaining to the proposed disclosure items, verification of experts in the field of Islamic Accounting and Finance as well as experts in the field of *Maqasid Syariah* was obtained. As a result of this process, 156 disclosure items were proposed for the reporting of *waqf*, *zakat* and *baitulmal* institutions.