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# Integrated Waqf Reporting for Strengthening Public Trust and Social Accountability in Malaysia

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**Abstract**
Integrated reporting is an approach that incorporates the wider ecosystem surrounding a particular issue by considering multiple perspectives and stakeholders, including social and economic factors. In the context of waqf, integrated reporting provides a more comprehensive understanding of waqf issues beyond financial metrics or selected indicators. Although previous studies have discussed waqf reporting in relation to transparency, accountability and disclosure quality, limited attention has been given to integrating financial, social, governance and visual disclosure elements for Malaysian Islamic Religious Councils. This conceptual paper explores the key principles and components of integrated waqf reporting, including stakeholder engagement, transparency, accountability, public trust and social value communication. Drawing on waqf reporting literature, Islamic accountability principles, the Priori Model and visual disclosure, this paper proposes a more integrated direction for waqf reporting. It argues that integrated waqf reporting can strengthen disclosure quality, stakeholder communication and socially responsible waqf management for society well-being.
**Keywords:** Waqf Reporting, Transparency, Trust, Accountability, Integrated Reporting, Islamic Religious Councils

## Introduction
Waqf is an Islamic endowment established to benefit the public and is considered a key pillar of the Islamic economic system. It has been used for centuries as a mechanism to provide social welfare and support for communities around the world. In Islamic history, waqf has always been associated with strong elements of trust, documentation and accountability. For

example, when Caliph Umar documented his waqf in Khaibar, he invited companions of the Prophet to witness and confirm the document, demonstrating the importance of transparency and proper record-keeping. Similarly, other companions established waqf with specific conditions, including provisions for family members and the poor, known as posterity or family waqf. Unlike foundations in Western contexts, which are often limited to religious or philanthropic purposes, waqf in Islamic society may also be created for one's own family and descendants (Abu Zahrah, 2007; Sabran, 2002; Qahaf, 2007).

In recent years, the management and reporting of waqf assets have gained increasing attention due to the growing emphasis on sustainable and responsible practices. Integrated reporting has emerged as a relevant approach, as it connects financial and non-financial information to provide a more comprehensive understanding of how value is created over time (IFRS Foundation, 2021). When applied to waqf institutions, integrated reporting can enhance disclosure on waqf objectives, asset management, beneficiary impact, governance practices and stakeholder accountability. Furthermore, waqf is increasingly recognised as a potential contributor to sustainable development, particularly in supporting the Sustainable Development Goals (SDGs) through more transparent and impact-oriented reporting (United Nations, 2015; IsDB Institute, 2020).

Despite the growing importance of waqf and the increasing attention to reporting practices, the concept of integrated waqf reporting remains relatively underdeveloped. Existing studies have emphasised the importance of reporting in strengthening transparency, accountability and public trust in waqf management. For instance, Abdul-Majid et al. (2017) highlight the role of integrated reporting in ensuring accountability, while Mohaiyadin et al. (2022) and Zulkifli et al. (2022) stress the importance of transparency, accountability and fairness in improving waqf governance practices. However, current reporting practices are often limited in scope, focusing primarily on financial aspects and lacking comprehensive disclosure on social impact, governance and stakeholder engagement. This gap indicates the need for a more holistic reporting framework that integrates financial and non-financial information to better reflect the overall value and impact of waqf.

In light of these issues, this paper aims to explore the concept of integrated waqf reporting and to examine its potential benefits and challenges. Specifically, the paper seeks to provide insights into how integrated reporting can enhance transparency, accountability, social impact and stakeholder engagement in waqf management. It also aims to highlight the role of integrated waqf reporting in supporting sustainable and responsible practices, particularly in relation to the achievement of the SDGs. The remainder of this paper is structured as follows. The next section reviews the relevant literature on waqf reporting, integrated reporting and Islamic accountability. This is followed by a discussion on the concept and framework of integrated waqf reporting. The subsequent section analyses the potential benefits and challenges associated with its implementation. Finally, the paper concludes with recommendations for improving reporting practices in waqf institutions and suggestions for future research.

## Literature Review

### *Waqf Reporting*

The concept of waqf reporting is not new, and many studies have examined this topic from different perspectives. Most of the literature primarily focuses on the factors affecting the quality of waqf reporting, the challenges faced by waqf institutions in preparing reports and the importance of reporting for accountability and transparency (Ibrahim et al., 2022). Several studies have also examined institutional and operational factors that influence the quality of waqf reporting. For example, Rahman and Omar (2016) found that the size of waqf institutions, their legal status and the qualifications of their staff significantly influence the quality of waqf reporting. Similarly, Haji Ali and Haji Omar (2018) identified the availability of financial resources, the quality of internal control systems and the level of stakeholder engagement as important factors affecting the quality of waqf reporting. These studies suggest that waqf reporting quality is not only a technical accounting issue, but is also shaped by institutional capacity, governance structure and the ability of waqf institutions to respond to stakeholder information needs.

Waqf institutions continue to face several challenges in reporting, including the lack of standard reporting guidelines, the absence of trained personnel and the complexity of waqf accounting. Rahman and Omar (2016) suggested that the absence of a standard reporting framework makes it difficult for waqf institutions to compare their performance with other institutions. Additionally, Haji Ali and Haji Omar (2018) noted that the lack of trained personnel in waqf institutions makes it difficult to prepare accurate and reliable financial reports. In the Malaysian context, Abu Talib et al. (2020) further highlighted that waqf accounting and reporting should be understood from an institutional perspective, as reporting practices are influenced by organisational readiness, regulatory expectations and the administrative role of State Islamic Religious Councils. This indicates that improving waqf reporting requires not only better technical guidelines, but also stronger institutional support, human capital development and reporting standardisation.

Athough waqf is a form of charitable endowment that has been practised for centuries in the Islamic world and waqf institutions play a vital role in the social and economic development of Muslim societies, waqf reporting remains a challenge for researchers and practitioners due to the lack of standardisation in reporting practices. Khan and Rashid (2017) conducted a study on the disclosure practices of Islamic banks in Malaysia regarding waqf and found a lack of consistency in such disclosure practices. Rammal and Zurbruegg (2017) investigated disclosure in the broader corporate social responsibility context and suggested that waqf-related disclosure may be positioned as part of wider social responsibility reporting. Muhammad et al. (2020), who analysed the annual reports of waqf institutions in Pakistan, found that reporting practices were inadequate and lacked transparency in financial reporting. In Malaysia, Abdul Manaf and Omar (2019) found that the level of compliance with waqf reporting requirements was generally low and that more standardised reporting practices were needed. Similarly, Ali and Othman (2016) found that waqf institutions in Malaysia had relatively low levels of disclosure, suggesting the need for more comprehensive and standardised reporting practices. Other studies also show that Malaysian waqf reporting practices require further improvement, particularly in terms of disclosure quality, comparability and accountability (Kamarudin and Zainuddin, 2018; Daud, 2019; Kamaruddin et al., 2023).

Beyond financial disclosure, recent literature has increasingly emphasised the importance of non-financial information in discharging waqf accountability. Salleh et al. (2017) argued that financial information alone is insufficient for waqf institutions because they are accountable not only to individuals and society, but also to Allah SWT. Therefore, waqf reporting should include relevant non-financial information to reflect the religious, social and public accountability dimensions of waqf management. This is consistent with the broader view that waqf institutions, as trustees of public and religious assets, must provide information that allows stakeholders to understand how waqf assets are managed, preserved and distributed for the intended beneficiaries. Kamarubahrin et al. (2019) also emphasised that accountability practices among waqf institutions in Malaysia are closely linked to the disclosure of waqf activities, governance practices and communication with stakeholders.

As waqf reporting plays an essential role in ensuring accountability and transparency, Nor et al. (2017) stated that waqf reporting enhances the credibility of waqf institutions and improves their reputation among stakeholders. Similarly, Rahman and Omar (2016) argued that waqf reporting helps to promote trust and confidence among the public, donors and beneficiaries. More recent evidence also suggests that transparency and accountability are closely related to trust in waqf institutions. For example, Ahmad and Rusdianto (2020) found that perceived transparency had a significant influence on trust and intention to donate cash waqf. In the Malaysian context, Zulkifli et al. (2022) further showed that transparency, accountability and fairness are important elements in strengthening integrated waqf governance and restoring public confidence in waqf practices. Collectively, the existing literature highlights the importance of waqf reporting in promoting transparency, accountability and stakeholder trust. However, much of the literature remains focused on reporting quality, compliance and disclosure challenges. Less attention has been given to how financial, non-financial, governance and social impact information can be integrated into a coherent waqf reporting approach. Therefore, this paper focuses on the quality of waqf reporting and argues for a more integrated reporting approach that can better reflect the broader accountability and social value of waqf institutions.

*Islamic Accountability and the Need for Transparent Waqf Reporting*

*Waqf* councils which are commonly known as Islamic Councils, are required to exercise proper care in recording and safeguarding *waqf* deeds, as these documents are essential for ensuring that *waqf* assets are managed in accordance with the donor's intentions. The Muslim community has the right to be informed about how and where organisational funds are utilised, particularly when such funds involve public and religious trust (Daud and Abd. Rahman, 2008). This responsibility requires *waqf* councils to act dutifully, transparently and in line with the wishes of the donor. The public, especially beneficiaries, should also be able to understand the forms of assistance and benefits facilitated by the councils. Therefore, wider and clearer reporting practices can strengthen public trust and encourage more individuals to contribute their properties for waqf purposes. This need for transparency in disclosure and revelation practices is vital and it has been supported in *hadith* from the Prophet specifically as follows:

*"To Allah belongeth all that is in heavens and on earth. Whether ye show what is in your mind or conceal it, Allah calleth you to* ***account*** *for it".*

(Al-Quran: 2:284)

The relationship between *waqif (donor)* and managers is a subset of *waqf* reporting in terms of management and accountability. Fulfilling the intended wishes of the *waqif* or donor may be viewed as part of the manager's responsibility to Allah SWT, as waqf management involves a form of religious and moral accountability. In this regard, the paper emphasises the importance of financial statement disclosure by accountants or officers entrusted by the federal or state government to manage waqf assets through appropriate control mechanisms.

Nevertheless, Islamic councils differ from ordinary non-profit or charitable organisations. Islamic councils are institutions entrusted with the management of waqf properties and are governed either at the state or federal level. Although *waqf* and charity share a similar objective of providing public benefit, *waqf* has a distinctive feature in which only the *usufruct* or benefit of the asset is distributed to society, while the original asset is preserved in perpetuity. Due to this unique and continuous nature, Islamic councils should report the management of waqf properties efficiently and transparently. Proper reporting allows stakeholders to understand how *waqf* assets are preserved, invested and utilised to generate sustainable benefits for the needy and the wider community. As mentioned in Al-Quran,
*"Allah has promised to those among you who believe and work righteous deeds that he will assuredly make them succeed (those who rule) and grant them vicegerency in the land just as He made those before them succeed others"* (Al Nur, 24:55)

In waqf reporting, the central Islamic concept of *Tawheed*, or the Unity of Allah, provides the foundation for truthfulness, accountability and responsible conduct. This concept establishes that absolute truth belongs to Allah SWT and that all human actions, including the management of wealth and public trust, are ultimately accountable to Him. Therefore, waqf councils are obliged to present truthful and transparent disclosures as part of their religious and social responsibility.

Closely related to *Tawheed* is the concept of *Khalifah* or vicegerency (Daud, 2019). The concept of *Khalifah* positions human beings as trustees on earth, requiring them to act as guardians and deputies of Allah SWT in managing the environment, wealth and other creations. In the context of waqf, this gives Islamic councils a special role of trusteeship in managing waqf assets. As mentioned in one verse:
*"...And act justly. Truly, Allah loves those who are just" (Quran, 43:9)*

This trusteeship role requires waqf councils to ensure that the intentions of the *waqif* or donor are fulfilled. Donated properties should be managed efficiently and invested responsibly to generate sustainable benefits for beneficiaries and society. Unlike ordinary shareholders who are mainly concerned with value or profit maximisation, the *waqif* contributes waqf assets with the hope that the deed will be blessed by Allah SWT in the Hereafter.

In terms of disclosure and transparency, waqf institutions should keep stakeholders informed about matters relating to waqf councils, social responsibilities and the wider socio-economic impact of waqf activities. While conventional disclosure practices often focus on performance, ownership and governance, waqf reporting carries a wider accountability dimension. It emphasises justice, equality, truthfulness and transparency, and may include both written and oral forms of disclosure. Proponents of waqf reporting from an Islamic perspective cite Quranic verses as the basis for linking reporting practices to religious accountability. The importance of proper documentation and faithful recording is reflected in the following verse:

*"O ye who believe! When ye deal with each other in transactions involving future obligations in a fixed period of time, reduce them to writing; let a scribe write down faithfully as between the parties; let not the scribe refuse to write; as Allah has taught, so let him write…"*
(Al-Baqarah, verse 282)

*Waqf Reporting as a Driver of Social Accountability and Public Trust*

Reporting plays a critical role in promoting transparency and accountability in organisations. It provides stakeholders, including *waqif*, beneficiaries, employees and the wider community, with information on waqf performance, financial position and societal impact. However, not all forms of reporting are equally effective. There is growing recognition that reporting should demonstrate a high level of transparency through clear and meaningful disclosure. Transparency in reporting refers to the provision of complete, accurate and relevant information about waqf activities, including governance, financial performance and social impact. It goes beyond minimum legal disclosure requirements by providing stakeholders with a comprehensive understanding of an organisation's operations, responsibilities and overall impact.

There are several reasons why reporting should demonstrate a high level of transparency. First, transparency helps to build trust and credibility among waqf stakeholders. When organisations are transparent about their activities and impact, the public and beneficiaries are more likely to trust them and perceive them as responsible and accountable institutions. This can lead to stronger public confidence, improved institutional reputation and greater support for waqf initiatives. Transparency also helps to identify areas for improvement and can encourage organisational change. By providing the public with a clear and comprehensive picture of Islamic councils' operations and impact, transparent reporting can highlight areas where improvement is needed. This may lead to internal discussions, corrective actions and external pressure for better governance. In addition, transparency can help mitigate risks and prevent misconduct. By providing complete and accurate information, Islamic councils can identify potential risks and vulnerabilities and take proactive measures to address them. This can help prevent misconduct and protect the councils from reputational damage and legal liability.

*Integrated Waqf Reporting Framework*

Transparency can contribute to the achievement of the Sustainable Development Goals (SDGs) by providing stakeholders with relevant information on the impact of *waqf* activities on society. Through transparent disclosure, *waqf* institutions can promote more responsible and sustainable practices that support social well-being. Hyndman's (1990) Priori Model provides a useful list of disclosure items that can be adapted in developing a waqf reporting framework to demonstrate a higher level of transparency among Islamic councils. The model suggests that waqf reporting should focus on several key disclosure areas, namely: (i) statement of objectives; (ii) statement of goals; (iii) administration cost information; (iv) problem area information; (v) simplified operating statement; (vi) measures of output; (vii) simplified balance sheet; (viii) measures of efficiency; (ix) statement of future objectives; and (x) budget information.

Beattie and Jones (1994) emphasised that visual presentation is important in enhancing readers' understanding and attracting their attention. In the context of *waqf* reporting, visual presentation is a critical aspect of effective communication, as it involves the use of images, charts, graphs and diagrams to present information clearly. The use of visual representations has become increasingly important due to the growing need for clear, concise and accessible communication of complex data. Therefore, visual presentation can enhance the quality of *waqf* reporting by improving how information is communicated to society.

This is in line with Peterson (2022) which indicates that visual aids in reporting can help readers better understand complex data. Visual representations can simplify complex concepts, make information more accessible and improve comprehension among the general public. Studies have also shown that people are more likely to remember information that is presented visually compared to information presented only in verbal or textual form (Paivio et al., 1968). This suggests that visual representations can improve information retention and recall. In the context of waqf reporting, this may help the public better understand waqf activities and may encourage greater interest in becoming a waqif.

Visual representations can also convey information more quickly and efficiently than written or verbal communication (Cavanagh, 2022). They allow complex data to be communicated in a concise and accessible manner, making them useful communication tools for Islamic Religious Councils. In addition, visual elements can make reports more engaging by capturing readers' attention and encouraging them to read the information more closely (Pellicer, 2022). This can increase public interest and motivation to understand waqf reporting.

Waqf reporting may include graphs and charts to present quantitative data such as statistics, survey results, financial performance or asset development. These tools can help visualise trends, patterns and relationships between variables. Waqf reporting may also include infographics, which combine text, images and graphics to communicate complex information in a visually appealing and accessible way. In addition, maps can be used to present geographical information related to waqf activities, programmes, resource distribution and beneficiary locations. Overall, the use of bar charts, pie charts, infographics and maps can enhance public understanding of the progress, development and impact of waqf assets.

## Conclusion

Malaysian Islamic Religious Councils have made significant improvements in their reporting practices, particularly through annual reports, brochures and information published on official websites. Reporting involves the collection and dissemination of relevant information to specific audiences, including *waqif*, beneficiaries, stakeholders and the wider society. Effective reporting requires information to be presented accurately, clearly and concisely so that it can be easily understood by the intended audience. In the context of waqf, better reporting can support more informed decision-making by providing *waqif* and other stakeholders with accurate, relevant and timely information. Such information is important in reducing uncertainty and avoiding decisions that may lead to adverse outcomes.

Improved waqf reporting also plays an important role in strengthening transparency and public trust. Transparent reporting enables society to understand how waqf-related decisions are made, how waqf assets are managed and how benefits are distributed to the intended beneficiaries. In this regard, better reporting promotes accountability by providing a clearer picture of the actions, decisions and responsibilities undertaken by Islamic Religious Councils in managing waqf assets.

This paper emphasises that integrated waqf reporting is essential for improving decision-making, enhancing transparency and strengthening accountability. The key strategies for better reporting include clarity, accuracy, relevance, timeliness and consistency, supported by the disclosure elements suggested in the Priori Model and the use of visual presentation. These strategies can help ensure that waqf reports are more informative, accessible and useful to their intended audiences. Visual presentation is also an important aspect of reporting because it can improve comprehension, retention and communication efficiency. The use of graphs, charts, infographics and maps can make complex waqf information more accessible and engaging, thereby increasing public interest and understanding of waqf activities and asset development.

Overall, integrated waqf reporting can serve as an important mechanism for communicating the financial, social and governance dimensions of waqf management. It can help Islamic Religious Councils demonstrate greater accountability, strengthen stakeholder confidence and communicate the broader social value of waqf to society. Future research may further explore the role of digital technology, online reporting platforms and data visualisation tools in improving the quality, accessibility and impact of waqf reporting.

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