

## **PERCEIVED FACTORS OF SUCCESSFUL SOCIAL ENTERPRISES: THE CASE OF THE STATE ISLAMIC RELIGIOUS COUNCILS AND WAQF LAND DEVELOPMENT IN MALAYSIA**

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**Abstract:** *Waqf properties need to be perpetual, irrevocable and inalienable. Even though the social impact is the main objective of waqf creation, it cannot be denied that the economic value is important to help maintain and sustain waqf properties since getting funding for waqf property development is very difficult. Hence, State Islamic Religious Councils (henceforth referred to as the Councils) as waqf trustees are expected to operate like a social enterprise in developing its waqf land. This paper aims to investigate the perceived factors of the current waqf land development practices in each Council that contribute to the Council's success as a social enterprise. This study employs a qualitative approach where semi-structured interviews were conducted with 22 waqf officers from 14 Councils across Malaysia. The result shows that the Councils operate as social enterprises as they are already in pursuit of the dual mission namely financial sustainability and social purpose. There are nine perceived factors of the current waqf land development practices in each Council that contribute to the Council's success as a social enterprise: (1) various types of waqf development; (2) sustainability; (3) opportunity; (4) knowledgeable; (5) financing creativity; (6) monitoring;*

(7) support; (8) public involvement; and (9) human development. The Councils and its waqf land development practices fit the theoretical aspects of social enterprise since the Councils need to generate enough income from its waqf land development to cover at least the waqf's maintenance cost.

**Keywords:** Social Enterprise, Waqf Land Development, State Islamic Religious Councils, Malaysia

## Introduction

*Waqf* is an Islamic endowment, where one party holds a property for the benefits of another and land is one of the major properties that have been donated for *waqf*. *Waqf* trustees are expected to develop the *waqf* land for the benefits of the Muslim society. In Malaysia, there are about 30,888.89 hectares of lands that are being created as *waqf* (Yayasan Waqaf Malaysia, 2016). These *waqf* lands are being administered and managed by fourteen State Islamic Religious Councils (henceforth referred to as the Councils), one Council for each state in Malaysia as shown in Table 1. As *waqf* institutions, the Councils are responsible to develop any *waqf* land according to the donor's intention as stipulated in the *waqf* deed or in the Councils' record.

**Table 1: Total Waqf Land by State in Malaysia**

State	Total Waqf Land
Johor	5149.1
Kedah	820.31
Kelantan	284.92
Melaka	357.04
N. Sembilan	17.18
Pahang	74.6
Perak	20225.75
Perlis	83.22
Pulau Pinang	742.01
Sabah	2130.04
Sarawak	143.68
Selangor	352.67
Terengganu	484.1
Federal Territories	24.27
<b>Total (Malaysia)</b>	<b>30888.89</b>

Source: Yayasan Waqaf Malaysia, (2016)

Since *waqf* properties need to be perpetual, irrevocable and inalienable, the development of *waqf* land needs to be self-reliant and self-sustaining by which the trustees need to ensure that *waqf* land can be developed and sustained without relying so much on financing by donors and the government (Mohammad, 2008; Yunus, 2011). Since 2010, *waqf* land developments have started to be conceptualized in the context of social entrepreneurship and social enterprise where economic value creation is viewed as important as social value creation (Salarzahi et al., 2010; Raimi et al., 2014; Iman & Mohammad, 2017). Yunus (2011) has emphasized that as a social enterprise, any of its social purpose needs to be self-sustaining and

able to generate enough income to cover its own cost. Non-profit activity such as *waqf* land development is also expected to produce some income to sustain the *waqf* property. Even though the social impact is the main objective of *waqf* creation, it cannot be denied that the economic value is crucial to help maintain and sustain *waqf* properties since getting funding for *waqf* property development is very difficult. The Councils are expected to operate like a social enterprise in developing its *waqf* land. Since there is a dearth of studies on *waqf* institution as a social enterprise, this paper aims to investigate the perceived factors of the current *waqf* land development practices in each Council that contribute to the Council's success as a social enterprise.

### **Literature Reviews**

Social enterprise can be defined as an organization led by its economic, social, or environmental mission, and uses the private sector business model to gain profit in order to sustain themselves (Barraket et al, 2010; Luke & Chu, 2013; Muliyaningsih, 2014). According to Muliyaningsih (2014), social entrepreneurs have shown successful effort in tackling social problems using their innovative solutions for welfare, education, health, community development, and the environment. Thus, it can be said that social entrepreneurs and social enterprises aim to create value for the society through the creation of sustainable solutions to neglected societal problems (Zeyen et al., 2013).

The main difference between entrepreneurs operating in purely commercial businesses and social businesses is that the goal and mission of social contribution replace financial gains (Yitshaki et al., 2008). Social entrepreneurs aim to create social value for the public good while commercial entrepreneurs pursue economic value for venture creation (Austin et al., 2012). This is where social enterprise appears as a hybrid organization between the social and the commercial entrepreneurs (Grassl, 2012; Doherty et al., 2014). Social enterprise has emerged as the transformation of non-profit organization from being purely philanthropic to having mixed motives between revenue generation and social responsibility (Kosgaard & Anderson, 2011). Besides producing economic and social values, Alter (2006) asserts that target population or beneficiary is also one of the theoretical aspects of a social enterprise business model. Alter (2007) had proposed nine feasible business models for social enterprise. Alter's social enterprise business models have illustrated the configurations used to create social and economic value, and can be applied equally to institutions, programs, or service delivery.

According to Ahmed (2011), there is a need to examine the use of *waqf* to create social enterprises which can give benefits to the public. He emphasizes that the legal status, organizational structure, governance and management, and returns are some of the constraints of *waqf* institutions to function as social enterprises. Ali et al. (2015) have explained various challenges in developing *waqf* land such as inefficiency of *waqf* management by the trustees including providing funding for the development. Even, the income generated from previous *waqf* land development cannot sustain the maintenance of *waqf* properties especially for mosque (Shamsiah, 2010). This is where the social enterprise is needed where it can improve the efficiency and effectiveness of the organization by reducing the need for donated funds, providing a diversified funding base or enhancing the quality of social activities (Dees, 1998). Iman and Mohammad (2017) had presenting an overview of *waqf* and its role in entrepreneurship and proposed a *waqf*-based entrepreneurship model that can be practiced in Malaysia. However, the studies on *waqf* institutions as social enterprises and their perceived successful factors as sosial enterprises are still scarce.

## Research Methodology

The researcher used purposive sampling for data collection. The goal of purposive sampling is to sample cases or participants in a strategic way, so that those sampled are relevant to the research questions that are being posed (Bryman, 2012; Saunders et al., 2012). In Malaysia, The Council is the sole trustee for *waqf* land development in its respective state. The researcher decided to study the entire population of trustee for *waqf* land because the size of the population is very small. Malaysia only has 14 Councils and they have been legally appointed by their respective legislations to supervise all *waqf* assets and be responsible for their management and development in the state. Target respondents are the Head and the officers who are in charge of *waqf* matters in the Councils. If the Head of *waqf* unit is not available, the next senior officers will be approached. The respondents can be under the *Waqf* Department or other departments that handle the *waqf* land development. The list of the Councils and their corresponding codes is presented in Table 2.

A total of 16 interviews with 22 respondents were conducted with each of the Councils. The interview data were transcribed and analyzed using Atlas.ti version 7. The primary aim of the interview was to obtain information about the perceived factors of the Councils' current *waqf* land development practices that contribute to the Councils' success as social enterprises.

**Table 2. Respondents of The Interview**

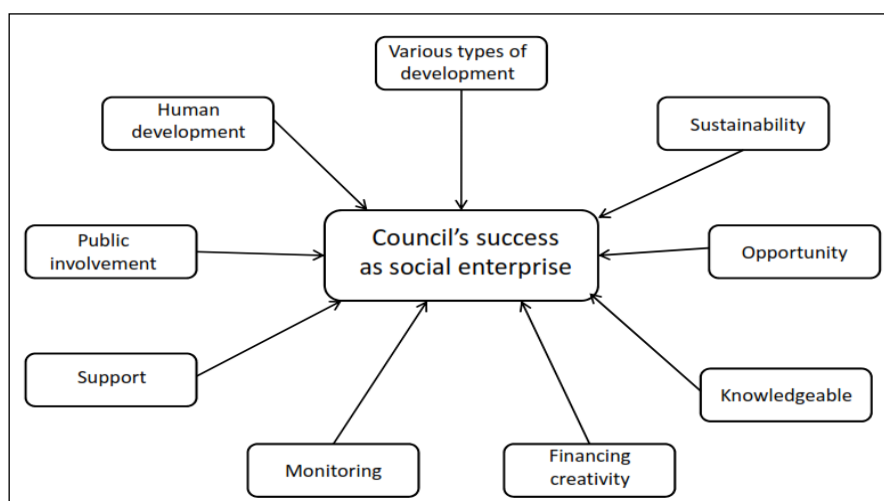
No	State/Federal Territory	The Council	Codes	Respondents Designation
1.	Johor	Johor Islamic Religious Council (MAIJ)	Council 1	Assistant Director
2.	Kedah	State of Kedah Islamic Religious Council (MAIK)	Council 2	Admin Officer
3.	Kelantan	Kelantan Islamic Religious and Malay Custom Council (MAIK)	Council 3	Admin Officer
4.	Melaka	Melaka Islamic Religious Council (MAIM)	Council 4	i. Economic Officer ii. Assistant Deputy Secretary
5.	Negeri Sembilan	Negeri Sembilan Islamic Religious Council (MAINS)	Council 5	Executive
6.	Pahang	Pahang Islamic Religious and Malay Custom Council (MUIP)	Council 6	i. Senior Economic Officer ii. Assistant Economic Officer
7.	Perak	Perak Islamic Religious and Malay Custom Council (MAIPk)	Council 7	i. Deputy Chief Executive Officer ii. Manager
8.	Perlis	Perlis Islamic Religious and Malay Custom Council (MAIPs)	Council 8	i. Head of <i>Waqf</i> Unit ii. Head of Investment Unit iii. Acting Chief Executive Officer
9.	Pulau Pinang	State of Penang Islamic	Council 9	Head of <i>Waqf</i> Unit

		Religious Council (MAIPP)		
10.	Sabah	Sabah Islamic Religious Council (MUIS)	Council 10	Head of <i>Waqf</i> and Baitulmal
11.	Sarawak	Sarawak Islamic Religious Council (MIS)	Council 11	Head of <i>Waqf</i> Division
12.	Selangor	Selangor Islamic Religious Council (MAIS)	Council 12	i. Deputy Chief Executive Officer ii. Land Development Officer
13.	Terengganu	Terengganu Islamic Religious and Malay Custom Council (MAIDAM)	Council 13	i. Deputy Senior Director ii. Assistant Engineer iii. Admin Officer
14.	Federal Territories	Wilayah Persekutuan Islamic Religious Council (MAIWP)	Council 14	Assistant Director

### Results and Discussion

From the interviews, it is suffice to say that all of the Councils operate as social enterprises when most of the *waqf* land developments in the states are also moving towards economic value creation. Unlike in the past, majority of the mosques do organized several economic activities to generate income such as community bazaars. This could be the answer to Shamsiah (2010) concerns where she claimed that the *waqf* revenues can no longer cover the operational costs of *waqf* properties especially for mosques. In this regard, the Councils are already shown that they are moving from being purely philanthropic to having mixed motives between revenue generation and social responsibility; a characteristics of a social enterprise.

The interviews reveal that there are nine perceived factors of the current *waqf* land development practices in the states that contribute to the Councils' success as social enterprises as presented in Figure 1.



**Figure 1: Perceived Factors of the Current *Waqf* Land Development Practices that Contribute to the Councils' Success as Social Enterprises**

All of the Councils have shown that they do undertake various types of *waqf* land development either specific or general in their respective state to optimize the benefits to the society. Specific *waqf* land is a *waqf* where the donor has declared the purpose of the land in the *waqf* deed such as for the construction of mosque, cemetery, or orphanage. Meanwhile, for general *waqf*, the purpose is not mentioned. Thus, the Councils may use the *waqf* land for any purpose as long as it benefits the public and is not against the Islamic law. Council 2 said that it engages in housing, agriculture and commercial *waqf* land development. It is also important for the Council to think of new types of development for its *waqf*, especially the *waqf* that cannot generate any income. For example, the respondent from Council 2 proposed solar *waqf* for cemetery land. The respondent from Council 5 said that the Council focuses on both economic and social developments, showing that the Council is already in pursuit of the dual missions namely financial sustainability and social purpose. These thus define the characteristic of social enterprises.

The respondent from Council 2 also viewed the importance of sustainability in *waqf* land development when he said that economic returns can help develop the rest of the *waqf* land, especially with regard to social benefits such as health aspect. This is agreed by the respondent from Council 11, where he mentioned that sustainability can be ensured by maintaining specific *waqf* like mosque using the income received from renting a space adjacent to the mosque for instance, a cafe or a space for book rental. He also mentioned that the public gains a lot from the low rent charged by the mosque. The respondent from Council 11 also added the importance of sustainability and the Council's success by saying:

*“Who is going to pay for insurance, electricity, and maintenance if there is no rental income? The waqif (donor) will not pay. So that's why there must be the concept of sustainability. If we do not have sustainability, it means that the waqf property cannot be sustained and will diminish over time. So there is no reward (from Allah SWT), because the waqif only received a reward for the waqf if the property has been used. If we cannot rent it out, the property will obsolete and people will say we are not successful in managing the waqf. But if we were to fix it, where to get the money? So, first of all, we must have that sustainability concept in order to be a good social enterprise.” - Council 11*

The respondent from Council 6 said, in order to become a successful social enterprise in developing *waqf* lands, opportunities to secure a business for economic values should not be taken for granted. Council 6 would try to grab any chances that it has to secure a business:

*“... if we have an opportunity to buy a petrol station, we will buy. If there is people want to sell supermarket, we will take it. If someone sells a hotel, we will buy it. We grab anything that came because opportunity only came once.” - Council 6*

However, the basis of the decision for acquisition depends on the return on investment (ROI) of the particular acquisition. Council 6 claimed that it is only engaged in new business if the ROI is at least above the interest rate of fixed deposit offered by financial institutions, as the respondent said:

*“If the ROI is more than 4%, we will take the opportunity to invest. Why 4%? If less than 4%, we better put our investment in fixed deposit. But for our*

*experience, supermarkets can give us ROI of 15 percent, whereas plantation is between 30 to 35 percent. So why don't we invest?" - Council 6*

*Waqf* officers should have the knowledge and skills to run the acquired business that takes place as *waqf*. It is an advantage when the officer knows how to manage the business, so that he can always know about the business even though it is run by someone else. *Waqf* officers can hire and learn from an expert if they have little knowledge about the business. This knowledge will become handy if they undertake the same project in the future since they already know how to manage and operate the business.

*"When I want to do any project, I need to have a mentor. I have a mentor for my plantation project, - a planter. He teaches me how to manage a plantation. Like hospital and clinic, there is a specialist doctor teaches me how to manage the hospital. Same goes to the hotel so that I know what to do. Like clinic, the doctor teaches me how to open the clinic, so the next round if I am going to open another clinic, I already know how doing it." - Council 6*

Council 7 and Council 14 said that funding availability is very important before taking any project. Council 9 and Council 11 mentioned that they need to be creative in finding the funds for their *waqf* land development. One of the example is from the cash collection. Cash collection implies the cash that the Councils receive from the third parties or individuals and comes from various sources such as cash *waqf*, *wakaf kaki*(per square feet *waqf*), salary deduction, *waqf* fund, *waqf* share and *waqf* scheme. The interviews deduce that there are various ways for the Councils to collect cash for *waqf* land development as presented in Table 3.

**Table 3: Cash Collection for *Waqf* Land Development**

<b>Council</b>	<b>Collection</b>	<b>Council</b>	<b>Collection</b>
1	<i>waqf</i> share	8	cash <i>waqf</i>
2	<i>wakaf kaki</i> , <i>waqf</i> fund	9	cash <i>waqf</i>
3	cash <i>waqf</i>	10	cash <i>waqf</i>
4	<i>waqf</i> share	11	<i>waqf</i> scheme, salary deduction
5	cash <i>waqf</i> , salary deduction	12	cash <i>waqf</i>
6	cash <i>waqf</i> , <i>waqf</i> share, salary deduction	13	cash <i>waqf</i> , <i>wakaf kaki</i>
7	cash <i>waqf</i> , <i>waqf</i> scheme, <i>waqf</i> share	14	<i>waqf</i> fund, cash <i>waqf</i>

Council 4, Council 12 and Council 13 suggested to implement *istibdal* funds to develop *waqf* land in the states. *Istibdal* means that any *waqf* land can be substituted for another property if the land has been acquired by any public authority in accordance with the provisions of any written law, the land does not yield any usufruct or benefit as intended by the donor, or if the use of the land does not comply with the purpose of the *waqf* (*Waqf* State of Selangor Enactment 2015). The proceeds from the *istibdal* can be used to purchase new lands and previous *waqf* will be transferred to this lands with similar purposes as stipulated by the donor. Council 6 gave examples of how it uses its funding creativity to run *waqf* businesses annually:

- i. It gives an annual grant to selected *waqf* developments that do not generate any or much income such as in education and health sectors. The annual grant is gained from

zakat for *asnaf* category. Council 6 gives this grant to the selected *waqf* to cover for the operational costs so that it does not have to worry if the income it receives from the *waqf* itself cannot cover the operational costs. For example, the income from *waqf* clinic and hemodialysis centre are being used for other things such as to upgrade the existing facilities and for the beneficiaries of the *waqf*. It charges people who use its *waqf* facilities lower than the market price such as for dialysis treatment, the market price is RM 250 but the Council only charges it RM 150. With this practice, the financial statement for any *waqf* business would be no longer negative.

- ii. The Council also gives paid-up capital to selected *waqf* businesses. Paid-up capital means Council 6 gives a certain amount of funds or capital to the businesses and receives shares in return. The said funds may then be utilized for day-to-day operations of the company to pay salary, debts and other expenses. In the practice, plantations, supermarkets and specialist hospital receive paid-up capital through baitulmal fund, whereas *waqf* hotel, through the federal agency which is the Department of Awqaf, Zakat and Hajj (JAWHAR). All these businesses are run by the Council's own subsidiaries.

Council 1, Council 6, Council 7, Council 9 and Council 11 have agreed that monitoring of the *waqf* is essential to make sure the objective of the *waqf* can be achieved. It can be done with sufficient number of staffs administrating the *waqf* matters in the Council. Council 3 and Council 4 have said that they are facing difficulties to monitor all *waqf* lands in the state since they do not have enough staff but they need to be proactive in order to make sure the *waqf* land can be beneficial to the society. Council 13 suggested to pool the *waqf* resources under one unit or one Ministry as practiced in other countries such as Kuwait and Egypt in order to ease the burden of the Councils as *waqf* trustees and at the end the mission of a social enterprise to produce both economic and social values from the *waqf* land can be achieved.

Council 2, Council 5, Council 9 and Council 14 also said that social enterprises should have good support, either financial or non-financial supports from various authorities. Financial supports can be obtained from the federal government, the state or private parties since they have the financial capacities to finance for *waqf* land development. The respondents from Council 7 suggested the non-financial support from the Board Members of the Council where they shall consider any *waqf* land development ideas suggested by younger employees. The respondent from Council 7 further explained that usually younger employees seem to have new and innovative ideas for *waqf* land development. Support in term of human capital is also mentioned since all fourteen Councils said that they experience a lack of staff especially a permanent staff. Council 4 has many staffs on contract basis and it is hard to train the contract staffs since they are not permanently in the Council. The problem worsens when some Council especially Council 4 only have six staffs in the *waqf* department to do all the administrative duties related to *waqf* matters for the entire state. Similar to Council 4, respondent from Council 14 claimed that some of administrative works in Council 14 cannot be done on time due to lack of staff. She added that support in terms of human capital is very important when she said:

*“If human capital is not enough, not balance among the departments, no expertise, you give any social enterprise business model, never will ever work.”*  
- Council 14



All of the respondents agreed that identifying the target population is important. This actually fulfilled the theoretical aspects of a social enterprise business model. Since *waqf* land development involves the relationship between the donor, the trustee as well as the beneficiary, the importance of *waqf* beneficiary should not be left out when proposing a business model. Council 5 asserted that more public involvement is needed because *waqf* objective is ultimately concerned about *waqf* beneficiaries. *Waqf* land development should involve the targeted population from the very beginning of the development. This includes identifying the needs of the targeted population. The Council added that the awareness of the Council itself or the public can help to make sure that both parties understand what is needed from *waqf* land development:

*“Awareness is important if we want to create any development. Both, the Council and the public need to take part. We need to have more discussion on what is needed for the development.” - Council 5*

Finally, Council 9 considered human development as one of the factors that contribute to the Councils’ success as the respondent said:

*“We have to have our own philosophy if we want to success. When we developed the waqf land, we have not developed it only for physical, but we are also developing the society. The Muslim community whom are educated with the environment of the waqf development.” - Council 9*

The respondent of Council 9 highlighted the case of housing *waqf* land development where the local community is engaged in activities among themselves.

## **Conclusion**

Nine factors have emerged from the study which contribute to the Councils’ success as social enterprises in developing *waqf* lands in Malaysia. They are: (1) various types of *waqf* development; (2) sustainability; (3) opportunity; (4) knowledgeable; (5) financing creativity; (6) monitoring; (7) support; (8) public involvement; and (9) human development.

The finding contributes to the literature on social enterprise since there is a lack of studies on social enterprise and *waqf* activity. The Councils fit the theoretical aspects of social enterprise since the Councils need to generate enough income from its *waqf* land development to cover at least the *waqf*’s maintenance cost. Since *waqf* also involves the relationship between the donor and the trustee (The Councils) as well as the beneficiary (target participant), and its resemble Alter’s social enterprise business model (Alter, 2007), a future research on social enterprise business model on *waqf* activity need to be conducted.

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