

27-28 JULY 2022



**IMCEM**  
2<sup>ND</sup> INTERNATIONAL MULTIDISCIPLINARY  
CONFERENCE OF MUAMALAT 2022

**& IMDEC 2022**  
3<sup>RD</sup> ISLAMIC MANAGEMENT DEVELOPMENT

# E-PROCEEDING BOOK

THE 2<sup>ND</sup> INTERNATIONAL  
MULTIDISCIPLINARY CONFERENCE OF  
MUAMALAT (IMCEM 2022)  
&  
THE 3<sup>RD</sup> ISLAMIC MANAGEMENT  
DEVELOPMENT CONFERENCE (IMDEC 2022)

**HALAL SERVICES INDUSTRIES:**  
DEVELOPING STRATEGIES, RESOURCES AND SUSTAINABILITY

ORGANIZED BY



Ministry of Higher Education & Kulliyah Muamalat and Management Sciences, UniSHAMS

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**2<sup>nd</sup> INTERNATIONAL MULTIDISCIPLINARY CONFERENCE  
OF MUAMALAT 2022 (IMCEM 2022)  
AND  
3<sup>rd</sup> ISLAMIC MANAGEMENT DEVELOPMENT CONFERENCE  
(IMDeC 2022)**

**THEME:  
HALAL SERVICE INDUSTRIES: DEVELOPING STRATEGIES,  
RESOURCES AND SUSTAINABILITY**

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THEME:  
HALAL SERVICE INDUSTRIES: DEVELOPING STRATEGIES, RESOURCES AND  
SUSTAINABILITY

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**MESSAGE FROM THE VICE CHANCELLOR  
UNIVERSITI ISLAM ANTARABANGSA  
SULTAN ABDUL HALIM MU'ADZAM SHAH**



Assalamualaikum Warahmatullahi Wabarakatuh,

Alhamdulillah, Thank You Allah SWT for His grace so we can gather on this glorious day to attend the *2<sup>nd</sup> International Multidisciplinary Conference of Muamalat 2022* and *3<sup>rd</sup> Islamic Management Development*.

Welcome and thank you for joining the conference. We are happy to inform you that this conference is the 1<sup>st</sup> collaboration conference organized by Kulliyah of Muamalat & Management Sciences (KMS), Universiti Islam Antarabangsa Sultan Abdul Halim Mu'adzam Shah (UniSHAMS) with 3 other main calibrators from Centre for Islamic Development Management Studies (ISDEV-USM), Universiti Teknologi MARA (Kedah), Kolej Islam Teknologi Antarabangsa (KITAB) Penang and Universitas Diponegoro (UNDIP) Indonesia.

It is an honour for us to organise these two conferences this year with our collaborators. The theme of this conferences is *“Halal Services Industries: Developing Strategies, Resources and Sustainability”*. The scholarly endeavour on the concept of Halal and Halal services has gained much attention since many decades ago. We hope this conference can be a platform for all the academicians and industries player in Halal industry to exchange idea and experience for the benefit of *Ummah*. We appreciate all the effort taken to organise these conference. It is hoped that this conference become a platform for all. Thank you.

Prof. Dr. Asmadi Mohamed Naim  
Vice Chancellor  
UniSHAMS Kedah

## FOREWORD



It is our great pleasure to welcome you to *2<sup>nd</sup> International Multidisciplinary Conference of Muamalat 2022 (IMCEM 2022) & The 3<sup>rd</sup> Islamic Management Development Conference (IMDeC 2022)*. The theme for this conference is “*Halal Service Industries: Developing Strategies, Resources and Sustainability*”. This conference is the 1st collaboration conference between IMCEM 2022 and IMDeC 2022 organized by Kulliyah Muamalat & Sains Pengurusan (KMS), Universiti Islam Antarabangsa Sultan Abdul Halim Mua’dzam Shah (UniSHAMS), Center for Islamic Development Management Studies (ISDEV), Universiti Sains Malaysia, Universiti Teknologi MARA (Kedah), Kolej Islam Teknologi Antarabangsa (KITAB) Penang and Universitas Diponegoro (UNDIP), Indonesia.

This conference aims to encourage both academics and practitioners to contribute their insightful research results or any ideas related to the halal industry in an effort to ensure that the halal industry continues to grow rapidly. This conference enables the academics and practitioners use it as a platform to share ideas to ensure that the halal industry is able to achieve a high level of sustainability. It is hoped that this conference opens space and opportunities for specifically presenters, the participants and academics, practitioners and others in general to continue developing this halal industry.

We also would like to express our sincere gratitude to all the authors who submitted contribution for inclusion. We hope that you will find this program interesting and thought-provoking and that the conference will provide you with a valuable opportunity to share ideas with other researchers and practitioners from various institutions.

Dr Rahayati Ahmad  
Conference Chair  
Kulliyah of Muamalat and Management Sciences

## CONFERENCE PROCEEDINGS PREFACE

The conference IMCEM 2022 and IMDeC 2022 sought to address few questions: What are the most significant current concerns and topics of debate in Muamalat in the Islamic management landscape? It is one of the questions that the conference IMCEM 2022 and IMDeC 2022 aimed to answer. What effects have been observed or are anticipated in the Halal services industries? How effective in Islamic management are Muamalat indicators? Two main themes, each of which addressed one of these concerns, were created from the twenty seven topics that were explored. This overview summarizes the conference paper and offers a number of suggestions and solutions to the agenda being proposed.

Although unconventional, it is thought that giving conference presenters a platform to communicate their knowledge is crucial. A method that promotes growth is established from the call for ideas through the final edition of the proceedings. Responses to proposals are given in the form of feedback. Authors can use this as an opportunity to enhance their communication and presentation skills. The editorial team collaborates with writers to improve their documents. As a result, education is gained through participation in call for proposals, presentations, writing and rewriting, and collaboration with an editorial team. What better approach to deliver solid adult education than to collaborate with others and share knowledge, skills, and expertise? We believe that adult education happens by giving, sharing, and encouraging.

---

## ORGANISING COMMITTEE

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Puan Nadia Izzati binti Mohammad Khalil  
Puan Norhazira binti Mat Hussain  
Puan Nurul Nadia binti Hanafi

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## **CORPORATE GOVERNANCE AND CORPORATE SOCIAL RESPONSIBILITY PERFORMANCE: THE MODERATING ROLES OF DIVIDEND PAYOUT IN SYARIAH COMPLIANT COMPANIES IN MALAYSIA**

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This paper investigates the moderating roles of dividend in sustaining the Corporate Governance and Corporate Social Responsibility performance of Malaysian Companies using 209 annual reports of Sharia index companies of Bursa Malaysia in 2012 by employed Hierarchical Regression Analysis. Corporate Governance and Corporate Social Responsibility indices were developed which adopted with several modifications from Minority Shareholders Watch Group (MSWG) which based on Malaysian Code of Corporate Governance (MCCG) 2012. It was found that the Dividend (DPAY) significantly moderates the relationships between Corporate Governance Index (CGI) and performance (Tobin's Q) but did not moderate the relationships between Corporate Social Responsibilities (CSRI) and performance (Tobin's Q). This study clarified that Dividend pay-out reflect negatively toward the relationship between CG good practise and performance which indicated that Dividend Payout is not a motivational tool that can influence the company performance directly when the company sustained good corporate governance.

*Keywords: corporate governance; corporate social responsibility performance; dividend payout; performance*

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**ISLAMIC WORK ETHIC AS MEDIATING EFFECT OF COMPENSATION,  
CAREER DEVELOPMENT, WORK ENVIRONMENT, LEADERSHIP,  
ORGANIZATIONAL CULTURE, RELIGIOSITY ON THE PERFORMANCE OF  
ISLAMIC BANK EMPLOYEES IN RIAU PROVINCE**

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This study aims to analyse the Islamic work ethic as a mediator of the influence of compensation, career development, work environment, leadership, organizational culture, religiosity on the performance of Islamic bank employees in Riau Province in order to face competition, Islamic banking needs to develop human resources who have skills so that they can reliable This research uses the Structure Equation Model (SEM) by analyzing the facts that have occurred. In this study, primary data was collected using a questionnaire with a total of 288 respondents. Respondents in this study were employees of Islamic Commercial Banks in Riau Province, namely Bank Syariah Indonesia, Bank Muamalat, BTPN Syariah, Bank BTN Syariah, Bank Mega Syariah. The impact of the results of this study in general, performance can be improved by managing the potential of each employee as well as possible. Employees must be given space and opportunity to excel and perform more optimally. The predicate of humans as social beings, so that everyone wants to get attention at work, a friendly climate in their careers, organizational culture, a work environment that supports each other in doing work and is supported by an attitude that is in accordance with the Islamic Work Ethic. The performance of the individual can be further improved which will lead to a better performance of the Islamic bank organization.

*Keywords: compensation, career development; work environment; leadership; organizational culture; religion; Islamic work ethic; performance*

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## PEMERKASAAN GOLONGAN MISKIN BANDAR BERDASARKAN PELUANG SEKITAR LOKALITI: PERSPEKTIF PROJEK MASA@SUNGAI NIBONG

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Makalah ini bertujuan mengenalpasti dan menganalisis peluang sekitar lokaliti di Pulau Pinang. Peluang sekitar lokaliti di sini merujuk kepada pemanfaatan peluang penjana pendapatan yang dimanfaatkan di sekeliling lokaliti mereka. Pengenalpastian pengupayaan persekitaran ini boleh dijadikan asas kepada formulasi pelan tindakan mengatasi masalah kemiskinan masa depan mereka, sehingga mereka mempunyai pendapatan yang mencukupi untuk keluar daripada garis kemiskinan atau had al-kifayah. Untuk ini, makalah ini melakukan kajian melalui pengumpulan data primer dan analisis kandungan tentang pengupayaan peluang sekitar lokaliti 18 orang KIR dan 11 orang PKIR di Mukim 12 Daerah Barat Daya, Pulau Pinang tersebut. Dapatan menunjukkan KIR dan PKIR secara aktif memanfaatkan peluang sekitar lokaliti untuk penjana pendapatan. Namun, masih terdapat ruang yang boleh diterokai untuk meningkatkan pendapatan. Tiga faktor utama yang mendorong kepada kurangnya penerokaan tersebut adalah kurangnya motivasi, masalah mobiliti dan kaedah pemikiran yang hanya melihat sesuatu keputusan perlu dicapai dalam tempoh jangka pendek dan singkat tanpa memikirkan kesan jangka panjang. Walau pun makalah ini terbatas hanya kepada perbincangan tentang keadaan pengupayaan peluang sekitar lokaliti KIR dan PKIR ini sahaja, namun dapatannya memperkuatkan pandangan akan betapa perlunya pembinaan strategi dan program intervensi atau pemerksaan yang bersifat flexible (anjali) dan tidak bersifat rigid (keras) agar anjakan terhadap perubahan sikap, minda dan sifat diri dapat dibentuk dalam usaha membantu KIR dan PKIR melepaskan diri daripada kitaran dan perangkap kemiskinan.

*Keywords: miskin bandar, ketua isi rumah, pasangan ketua isi rumah, program intervensi; program pemerksaan; modal insan*

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## THE EFFECT OF SMARTPHONE USAGE ON FINANCIAL INCLUSION RATES IN JORDAN

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In Jordan, current statistics show that business transactions through financial inclusion account for less than 35 percent of the country's GDP, down from 42 percent a few years ago. This is due to current circumstances and to be consistent with the recent economic downturn caused by the effects of COVID-19. The amount of money transferred through financial inclusion is less than it was previously, so using financial inclusion, which includes but is not limited to mobile money transfer, to revive the business and for various purposes such as paying school fees, utility bills, and point-of-sale transactions must be properly and positively utilised. Despite the importance of financial inclusion and its effects on economic development, most people choose not to take advantage of this golden opportunity for a variety of reasons, including a lack of facilities such as a strong network in rural areas, excessive disappointment with current money transfer situations, and other reasons that are known to them. The purpose of this paper is to investigate the effects of smartphone usage on financial inclusion rates in Jordan. The quantitative research approach is used in this study, with a set of questionnaires distributed to Jordan Islamic Bank employees. The collected data is analysed using simple multiple regression. The findings show that the effect of service price, service quality, ease of use, and security of service provided via smartphone and mobile payment system on financial inclusion is statistically significant. It has been demonstrated that smartphones play an important role in increasing financial inclusion rates. Financial inclusion and the substitutability of mobile money for Islamic finance are among the effects that require further investigation. The regulatory framework for Jordanian institutions providing mobile money services is also highlighted.

*Keywords: financial inclusion; smart phone usage; Islamic banks; Jordan*

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## **THE RELATIONSHIP BETWEEN ONLINE HALAL FOOD DELIVERY (OHFD) QUALITY AND CUSTOMER SATISFACTION AMONG STUDENTS: A CASE OF UNISHAMS**

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The present study attempts to examine the role of online halal food delivery (OHFD) quality specifically food quality, service quality and pricing (independent variable) on customer satisfaction (dependent variable). A total of 106 respondents consisting of higher learning institution (HEI) students from various fields of study were sampled using convenience sampling. The study made use of a questionnaire which was adapted from various sources and was administered online through google forms. Both the independent and dependent variables were measured using 5 point-lickert scale, in which service quality consisted of 9 items (with three dimensions) while customer satisfaction was measured by 14 items. Using SPSS software package version 25.0, the data was analysed using both descriptive and inferential statistics. Findings from Pearson Correlation analysis support the hypothesis that online OHFD quality in the form of food quality, service quality and pricing are all related to customer satisfaction. Implications of the study are discussed.

*Keywords: service quality; food quality; pricing; customer satisfaction; correlational study*

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## THE ROLE OF HALAL AWARENESS AND HALAL CERTIFICATION IN DETERMINING HALAL PURCHASE INTENTION AMONG MUSLIM STUDENTS IN UNISHAMS

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The purpose of this study is to examine The Role of Halal Awareness and Halal Certification in Determining Halal Purchase Intention among Muslim Students in UniSHAMS. All variables were measured on a five-point Likert scale where 1 – strongly disagree to 5 – strongly agree. Halal Awareness (3 items), Halal Certification (4 items) and Intention to Purchase (5 items) adapted from (Yuhanis Abdul Aziz, 2013). Questionnaires were distributed to 135 students based on a random sampling method. A respond rate of 135 was obtained during data collection phase and 120 were usable. The data was input into SPSS V26 and analyzed using linear regression in SPSS. The finding supports two significant direct effects in the model, thus supporting the hypothesis halal awareness and halal certification is significantly influenced to intention to purchase halal product. The results are discussed in the perspective of UniSHAMS students.

*Keywords: Halal awareness; Halal certification; Intention to purchase*

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## WAQF-TAKAFUL COMPENSATION MODEL: THE LEVEL OF IMPLEMENTATION TOWARD GOOD GOVERNANCE PRACTICES AND SUSTAINABILITY

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The concept of Waqf in Takaful refers to the distribution of Takaful contributor death compensation benefits to selected religious institutions for the creation of permanent Waqf property. In this context, the Waqf will exist when death occurs to the contributor and the compensation received by the Waqf recipient will be used for religious welfare until the day of judgment. Therefore, this study focused on the level of implementation of Waqf-Takaful Compensation Model toward good governance practices and sustainability using a documentation Framework Index (DFI) which was developed based on the data collected from 106 Takaful Agents Takaful company who involved directly throughout the introduction of Waqf-Takaful Compensation Scheme until 2022. It was found that 88% Takaful Agency documented percentage of the death compensation to participant by choice. Followed by 81% Takaful Agency declared participant have the right to decide the percentage of the waqf to be contributed to religious institution and 79% Takaful Agency restricted participant can only waqf percentage of death compensation not to individual but to religious institution. However there still some weaknesses in several element in documentation and marketing of Waqf –Takaful Compensation Scheme that need some improvement. Therefore, it can be concluded that well train Takaful agents is the key influence that help the company to sustain a good governance for Waqf-Takaful Model in most of family/life Takaful companies in Malaysia, in order to create a great contribution and support the development of Socio-economic growth in Malaysia through the Waqf-Takaful Compensation Scheme.

*Keywords: Waqf-Takaful; governance; Waqf-Takaful Compensation Scheme; sustainability*



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## HALAL SERVICES INDUSTRY: EXPLORING DIGITAL TECHNOLOGY OPPORTUNITIES FOR ENTREPRENEURS

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The aim of this conceptual paper is to define Halal services industry based on the current practices and to explore the digital technology opportunities in Halal SME industry that could be exploited by Halal entrepreneurs. Critical assessment in Halal services industry literature is used to define Halal services industry and to link between Halal entrepreneurship and Halal services industry to explore digital technology opportunities for entrepreneurs. A new halal services industry definition is suggested based on the current practices in this field. The paper also provided new prospects for Halal entrepreneurs that could enable them to start new ventures in halal services industry. This study provides new theoretical and practical contributions in Halal services industry and Halal entrepreneurship. the findings could help SME industry and Halal entrepreneurs to introduce Halal SME products and services for catering Muslim needs.

*Keywords: Halal services industry; Halal SME industry; Halal entrepreneurs; digital technology*

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## ADOPTING STRATEGIC PROPERTY MANAGEMENT IN MANAGING WAQF RENTAL AT PENGURUSAN IZZAH SDN. BHD.

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Strategic property management involves a set of management tasks developed and executed by a team of professionals and aims to improve cash flow facilities (in the interest of owners and includes property disposal along with solutions to all operational issues. Whereas, waqf is a form of worship by handing over property owned by a person for the use of Muslims with the intention as an act of worship to draw closer to Allah SWT. Meanwhile, Pengurusan Izzah Sdn. Bhd. as a subsidiary company under Kedah Islamic Religious Council (MAIK) is responsible for managing rental collection, rental agreements and development of waqf property entrusted to MAIK. However, this company faces various issues and challenges in managing the waqf rental property in Kedah. Therefore, this study was conducted to analyze the strategic property management approach in managing waqf rental in Pengurusan Izzah Sdn. Bhd. This study adapts a qualitative research design, involving data from documentations and semi-structured interviews and were analyzed using content analysis methods. The results of the study prove that the adaptation of strategic property management at Pengurusan Izzah Sdn. Bhd. is expected to assist in resolving the challenges that arise related to the waqf property rental management. Practically, this study provides guidance to waqf managers and administrators to manage rental properties more efficiently.

*Keywords: strategic property management; Waqf rental; Islamic Religious Council (MAIK)*

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## DA'WAH APPROACHES TO DRUG ADDICTION RECOVERY AT DARUL MUNAWARAH, SINTOK KEDAH

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Drug addiction has long been among the pressing community issues and since for so long, has intertwined in Malaysian culture. This also brings major problem of human capital as a country asset. Darul Munawarah, the Drug and Moral Rehabilitation Centre in Sintok, Kedah is a private rehabilitation centre established since 1996 and had collaborated closely with Malaysia Anti-Drug Agency (AADK) since 2019. The used module for pre, during and post recovery is da'wah concept as part of on Islamic management foundation. "Da'wah" in the context of Islam means inviting mankind to submit to Allah willingly, worshiping to him alone, following His Straight Path, and keeping away from all sorts of disbeliefs and evil. Islam recognizes the addiction problem; this is where the successful Dai'ah should stick to his da'wah under all circumstances and never abandon it. The Dai'ah should exercise more patience and keep carrying on duties with confidence that the seed he sow, will one day prosper. Undeniably da'wah to drug rehabilitation trainee recovery at recovery centre using religious and spiritual module are facing hardships and obstacles. Nowadays, the addiction prevention is a major public health problem particularly concerning young people. This is where the da'wah approaches need to cover the overall process, [1] before addiction, [2] addiction, and [3] post recovery. This article discusses the daily holistic rehabilitation activities on Islamic management practices with a religious perspective which may enhance spiritual rehabilitation of trainee. Furthermore, the da'wah base is also applied at team management level as to foster management ethics among Darul Munawarah members such as self-reform, transcendence, contentment, dutifulness and positive pride. Although at present, the institution has been applying a set of module with 55.9% of success rate on drug trainees, it is a prevalent that the module still need more holistic improvement based on expert opinions on the matter.

*Keywords: da'wah approaches; dai'ah; addiction recovery; drug rehabilitation centre; rehabilitation trainee*

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## KEBERKESANAN PENGGUNAAN TEKNOLOGI DIGITAL DALAM PENGURUSAN ZAKAT KETIKA PANDEMIK COVID-19

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Kajian ini bertujuan untuk mengkaji peranan teknologi digital dalam pengurusan zakat ketika wabak pandemik Covid-19 di negeri Kedah. Selain itu, tujuan kajian ini juga adalah mengkaji kekuatan, kelemahan, peluang dan ancaman penggunaan teknologi digital dalam pengurusan zakat. Kajian ini menggunakan kaedah kualitatif dengan melihat kepada kajian lepas dan juga menggunakan pendekatan analisis SWOT. Merujuk kepada kajian lepas, penggunaan teknologi digital dalam pengurusan zakat di negeri Kedah sangat membantu dan memudahkan urusan terutamanya ketika wabak pandemic Covid-19 di mana komunikasi adalah terhad dan ada penjarakan sosial. Walaubagaimanapun, masih terdapat kelemahan dan ancaman penggunaan teknologi digital kepada institusi zakat, pembayar zakat dan juga penerima zakat. Kelemahan dan ancaman ini boleh diatasi oleh institusi zakat dengan menggunakan kekuatan dan peluang sebagai strategi mengatasinya. Strategi pendigitalan ini membolehkan institusi zakat meningkatkan keupayaan kutipan zakat dan juga agihan zakat kepada mereka yang layak menerimanya. Justeru itu, pengoptimuman teknologi digital dalam pengurusan zakat di negeri Kedah memberikan impak positif kepada pembayar zakat dan terutamanya kepada penerima zakat iaitu golongan asnaf yang terkesan dengan pandemik Covid-19.

*Keywords: Zakat; Covid-19; teknologi digital; SWOT*

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## ZAKAT: A BIBLIOMETRIC ANALYSIS

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Covid-19 Pandemic has increased the significance of zakat management. The introduction of the Movement Control Order (MCO) affects human life and the Malaysian economy. As a result, there was an increase in the demand for zakat and other charity funds. Consequently, this study investigated the zakat provided by zakat institutions in Malaysia. This study employed a bibliometric analysis based on data gathered from the Scopus database as of August 2020. Based on the results of the "keyword" search, the study identified 493 relevant documents for further analysis. The findings showed that Indonesia is placed second with 115 published documents, while Malaysia is ranked top with 209 published documents.. Universiti Utara Malaysia (UUM) is placed #1 in an analysis by affiliation, followed by International Islamic University Malaysia (IIUM) and Universiti Kebangsaan Malaysia (UKM). Regarding documents by author, Ram Al Jafri Saad is the most frequent contributor. Journal of Islamic Accounting and Business Research was the primary source for the majority of the documents. In general, the rise in zakat studies reflects a greater understanding of the significance of having effective zakat management. In addition to the unpredictable economic climate that affects everyone, especially those in the B40 group, effective zakat management is crucial. Since the number of documents has increased continuously between 2014 (35 documents) and 2019 (94 documents), it is anticipated that the number of studies in this field would expand continuously in the future.

*Keywords: Zakat digitalization, bibliometric analysis; citation network; systematic literature review*

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## ARE WE READY TO SHIFT TO CASHLESS CAMPUS?

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Many governments and businesses around the world are aiming toward a cashless society by enacting rules and efforts that reduce the use of cash and promote the bulk of transactions to be conducted electronically. To adapt to the needs of today's mobile customers and their shifting purchase behavior, several changes are needed. It is essential to explore at how UniSHAMS students respond to electronic payment transactions if this cashless mode of transaction is to be implemented. Therefore, the aim of this study is to investigate at the actors that affect students; actual use of e-payment throughout the shift to a cashless environment. This paper proposed a conceptual model for investigating student's actual use in e-payment in university transaction. The model underpins the Technology Acceptance Model and the potential to incorporate some extra dimension to enhance the model into a framework that highlights the gaps in existing literature on technologies adoption. Researcher scan use this model to further their understanding of student acceptance, which is crucial for designing suitable, cost-effective strategies for promoting e-payment usage.

*Keywords: cashless campus; e-payment*

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## HALAL INDUSTRIES AS A CATALYST FOR ECONOMIC DIVERSIFICATION IN NEGARA BRUNEI DARUSSALAM

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Many governments and businesses around the world are aiming toward a cashless society by enacting rules and efforts that reduce the use of cash and promote the bulk of transactions to be conducted electronically. To adapt to the needs of today's mobile customers and their shifting purchase behavior, several changes are needed. It is essential to explore at how UniSHAMS students respond to electronic payment transactions if this cashless mode of transaction is to be implemented. Therefore, the aim of this study is to investigate at the actors that affect students; actual use of e-payment throughout the shift to a cashless environment. This paper proposed a conceptual model for investigating student's actual use in e-payment in university transaction. The model underpins the Technology Acceptance Model and the potential to incorporate some extra dimension to enhance the model into a framework that highlights the gaps in existing literature on technologies adoption. Researcher scan use this model to further their understanding of student acceptance, which is crucial for designing suitable, cost-effective strategies for promoting e-payment usage.

*Keywords: Halal industries; economic diversification; Negara Brunei Darussalam*

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## ASPEK-ASPEK PEMIKIRAN UNDANG-UNDANG DALAM INDUSTRI HALAL DI MALAYSIA

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Pemikiran adalah suatu sudut pandangan, kelakuan, buah fikiran, idea, tingkah laku atau manuskrip penulisan dan lain-lain yang mencakupi aspek kehidupan dan sosio budaya sesuatu masyarakat. Manakala undang-undang adalah peraturan dan panduan cara hidup yang didokumentasikan, diwartakan dan diguna pakai sebagai rujukan dalam perjalanan hidup kita yang mana boleh di bahagikan mengikut undang-undang sivil mahupun undang-undang shari'ah. Baru-baru ini, industri halal yang telah dikenal pasti sebagai sektor strategik dan berimpak tinggi di bawah Rancangan Malaysia ke 12 (RMK12) telah meningkatkan pembangunan industri Malaysia dengan menjadikan Malaysia sebagai hab halal global. Dalam memperkasakan industri halal sekarang ini beberapa teras strategik digariskan bagi menentukan hala tuju yang jelas bagi pematuhan shari'ah dan undang-undang supaya industri halal di Malaysia boleh melangkah jauh. Oleh itu, kajian penulisan kertas kerja kali ini lebih berbentuk kupasan perundangan dan badan-badan yang terlibat dalam memastikan industri halal itu bergerak sejajar dengan undang-undang shariah dan sivil.

*Keywords: industri halal; RMK12; Undang-undang Sivil; Undang-undang Shari'ah*



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## AN EVALUATION OF THE ISLAMIC MORAL VALUES AMONG MUSLIMS YOUTH IN NIGERIA

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The survival of a social order in every society dependent on every member of that society to adhering to the good moral principles and practices. Morality and moral values are universal phenomena that applicable and accepted by all humans, regardless of religion, race, or region of residence. Humans are unique among other living things because of their moral's values. Morality ensures social harmony, and its absence pushes civilization dangerously close to anarchy and discord. The most predisposed to fragmentation and collapse are immoral societies. The objective of this study is to revert the Muslim youth to the moral teachings of Islam which was abandon by some youth and resulted to the adaptation of western culture and immorality that set some youth far away from the Islamic moral values. The study uses qualitative research approach through interview and documents research. The findings revealed that adaptation of western and immoral behaviors by some youth resulted to the increase rate of crime everywhere in a society, raping of young girls and adults, intoxicant consumption, highway robbery, educational setback, and mental disorder. To overcome these challenges the study suggests the adaptation of Islamic moral teachings from the Qur'an and sunnah as well as the good cultural moral behaviors. The study also suggests the significance of sensitizing and admonishing the youth on the effects of western and non-Islamic culture in the society.

*Keywords: Muslim youth; moral values*

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## KAJIAN BERKAITAN AMALAN PERAKAUNAN PENGURUSAN DI PERUSAHAAN KECIL DAN SEDERHANA (PKS) DALAM INDUSTRI HALAL

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Kajian berkaitan pelaksanaan amalan perkaunan pengurusan di kalangan Perusahaan Kecil dan Sederhana (PKS) semakin mendapat perhatian daripada ahli ilmunan dan juga pengamal industri. Ini disebabkan perakaunan pengurusan boleh dijadikan satu alat pengurusan yang berkesan kepada PKS untuk memastikan operasi perniagaan PKS berjalan dengan efektif dan efisien. Perakaunan pengurusan menfokuskan kepada dua aspek penting dalam menjalankan perniagaan iaitu aspek kewangan dan bukan kewangan. Amalan-amalan perakaunan pengurusan seperti perancangan, kawalan dan pembuatan keputusan menjadi elemen-elemen yang sangat penting kepada PKS untuk mengendalikan perniagaan. Kajian-kajian lepas menunjukkan pembangunan amalan perakaunan pengurusan hanya tertumpu dari perpektif firma besar. Walaubagaimanapun, PKS berusaha untuk membangunkan amalan perakaunan pengurusan yang sistematik memandangkan PKS mempunyai sumber-sumber yang sangat terhad. Oleh itu kajian berkenaan amalan perakaunan pengurusan di PKS mewujudkan satu jurang dalam literatur PKS. Dengan itu, objektif kajian ini adalah untuk melihat amalan-amalan perakaunan yang dilaksanakan oleh PKS. Kajian ini dilakukan ke atas PKS yang berlokasi di Kedah dengan mengambilkira semua sektor PKS.

*Kata kunci: Perusahaan Kecil dan Sederhana; perakaunan pengurusan; perancangan; kawalan; pembuatan keputusan*

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## THE WISDOM OF CORPORATE REPORTING; DISCOVERING INTEGRITY IN THE WORLD OF GATEKEEPER

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Due to concerns of fraud and corporate scandals, it become clear that the world demands to restructure the policies and procedures by focusing on promoting the quality characteristics of human behaviours in demonstrating their integrity towards individuals, organizations and profession. In this challenging digitalised world, people are looking for better quality of living not just in their personal lives but also in the aspect of live vis-à-vis good performance of organizations, the accuracy of the systems and the best practice of professional. Integrity plays vital roles in corporate reporting because they allow the stakeholders to trust the information they receive regarding the organization. Accountant is the main gatekeeper of the organization and integrity in accounting practice is as important to the financial industry as the rules of football are to the national pastime. This paper aims to develop the culture of integrity among gatekeeper accounting by concentrating on the practice of reporting by Islamic Financial Institutions (IFIs) in Malaysia. Using the interview data with practitioners' accountants of IFIs, it can be concluded that culture of integrity is a deeper in the sense that it can grow with the right tone at the top's commitment.

*Keywords: culture of integrity; Islamic financial institutions; corporate reporting, gatekeeper*

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**DASAR KEMENTERIAN KESIHATAN MALAYSIA TERHADAP  
PENGUNAAN UBAT-UBATAN YANG MENGANDUNGI BAHAN TIDAK  
HALAL: SATU ANALISA MENURUT PERSPEKTIF SYARIAH**

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Artikel ini menganalisa dasar Kementerian Kesihatan Malaysia terhadap penggunaan ubat-ubatan yang mengandungi bahan tidak halal menurut perspektif syariah. Artikel ini bertujuan menyedarkan pengamal perubatan dan farmaseutikal untuk memahami tanggungjawab semasa mempreskripsikan ubat-ubatan yang mengandungi bahan tidak halal hanya kepada pesakit yang diharuskan Syarak lantaran ianya menjadi halal (harus digunakan atau dikonsumsi) semasa situasi al-Darurah sahaja. Artikel ini juga mengingatkan masyarakat bahawa tidak semua sakit atau penyakit itu dianggap al-Darurah kecuali atas beberapa situasi yang dibenarkan Syarak. Artikel ini juga mencadangkan beberapa solusi kepada Kementerian Kesihatan Malaysia bagi memudahkan penggunaan orang ramai terhadap ubat-ubatan yang mengandungi bahan tidak halal berdasarkan kebenaran Syarak (rukhsah). Metodologi penulisan artikel ini menggunakan teknik kualitatif iaitu menggunakan pandangan ulama berkaitan keharusan menggunakan ubat-ubatan yang mengandungi bahan tidak halal dalam situasi al-Darurah seterusnya membuat penganalisan ke atas aktiviti memberi preskripsi oleh doktor dan farmaseutikal di Malaysia. Skop artikel memfokuskan dasar yang digunapakai oleh KKM terhadap penggunaan ubat-ubatan yang mengandungi bahan tidak halal serta aktiviti pemberian preskripsi kepada pesakit oleh doktor dan farmaseutikal di Malaysia. Artikel ini dapat memberi manfaat kepada doktor dan farmaseutikal dalam menyedarkan mereka terhadap peranan yang wajib mereka lakukan dalam aktiviti preskripsi iaitu memastikan ubat-ubatan yang mengandungi bahan yang tidak halal hanya dipreskripsikan kepada pesakit yang berada dalam situasi al-Darurah.

*Kata kunci: hukum berubat; ubat tidak Halal; Dasar Kementerian Kesihatan Malaysia, al-Darurah*

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## EVALUATING RELIABILITY AND VALIDITY OF SELF-EFFICACY IN THE ENVIRONMENT OF HALAL PRODUCT COMPLIANCE BEHAVIOR

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Self-efficacy could be employed as one of the independent variables influencing halal product compliance behaviour. Self-efficacy refers to an individual's belief in their capacity to execute behaviours necessary to produce specific performance attainments. Voluminous studies use Partial Least Squares Structural Equation Modeling (PLS-SEM) to analyze data. One of the reasons for using PLS-SEM is when the structural model is complex. Studies employing complex structural models with many constructs and indicators lead to PLS-SEM selection for the analysis. The purposes of assessing the measurement model are to examine basic dimensions for construct variables, validate the dimensions, and determine the number of dimensions for each construct. Assessment of measurement model includes composite reliability and average variance extracted (AVE) to assess reliability and validity, respectively. This study tests the validity and reliability of the self-efficacy construct that other researchers can use. This study assesses the measurement model to examine basic dimensions for construct variables, validate the dimensions, and determine the number of dimensions for each construct. Assessment of measurement model includes composite reliability and average variance extracted (AVE) to assess reliability and validity, respectively. This study hopes future research in the environment of halal product compliance behavior can adapt and adopt the self-efficacy items used in this study in their future research.

*Keywords: reliability; validity; self-efficacy; Halal products*

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## PRELIMINARY THOUGHTS ON THE STATE OF ISLAMIC RESEARCH METHODOLOGY

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This paper studied the state of Islamic research methodology and make a coherent analysis on the issues that threaten to hinder the development of this new and useful course introduced by protuberant and adroit Muslim scholars. It intends to remove the obstacles that appear to block the smoothness of research under Islamic studies domain. The document research were used when generating the data for this study, in which more than fifty related articles were thoroughly perused and reviewed and later on analyzed by content analysis. The outcome revealed that there are many causes for the seeming eclipsing state of Islamic research methodology. This includes, among several others, Obscurity of the subject, lack of positive deciphering of the main theme/paradigm of Islamic research methodology, shortage of literature on the field, lack of keen interest from the site of Islamic studies students. as well as inconspicuous in IRM itself. This kind of study would help in bringing into light the recent state, major causes of the state, and highlighting the relevant panacea to such menace.

*Keywords: review; issues and challenges; Islamic research methodology; contemporary period*

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## POLITIK SUFI : KAJIAN KHUSUS TERHADAP PENGARUH ULAMA HADRAMAUT YAMAN DI MALAYSIA

Ahmad Faiz Omar Hathab<sup>1</sup> and Mohd Syakir Mohd Rosdi<sup>2</sup>

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Ulama Hadramaut Yaman bertapak awalnya dalam kerajaan Melayu Tua pada abad ke-18 Masihi. Dari situ berkembangnya agama Islam. Pengaruh terhadap ulama Hadramaut Yaman berkembang sehingga ke hari ini meliputi pelbagai peringkat sama ada kepimpinan negara, kepimpinan masyarakat sehingga kepada masyarakat awam. Persoalannya di sini, bagaimanakah pengaruh ulama Hadramaut Yaman boleh berkembang sehingga ke tahap ini? Apakah politik sufi yang digunakan oleh mereka? Berasaskan persoalan-persoalan ini maka kertas kerja ini berhasrat meneliti bagaimana politik sufi yang digunakan oleh ulama Hadramaut Yaman dalam mempengaruhi masyarakat Melayu Islam di Malaysia. Hasrat ini akan dicapai melalui kaedah kajian dokumen sebagai kaedah pengumpulan data sekunder dan analisis kandungan kualitatif sebagai kaedah penganalisan data-data tersebut. Rumusan khusus hasil daripada analisis yang dilakukan itu menemukan bahawa ulama Hadramaut Yaman menyebarkan pengaruhnya di Malaysia melalui empat pendekatan iaitu pendekatan Politik, sosial, ekonomi dan keagamaan.

*Kata kunci: politik sufi; pengaruh; Ulama Hadramaut Yaman*

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## POTENSI DAN PELUANG PASARAN HALAL DALAM INDUSTRI GLOBAL: ANALISIS EMPIRIKAL MALAYSIA DAN INDONESIA

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Pemerhatian telah dibuat mengenai pertumbuhan pesat industri halal dalam beberapa tahun kebelakangan ini dan dianggarkan bernilai sekitar USD2.3 trilion. Pasaran halal telah muncul sebagai sektor pembangunan baharu, mewujudkan potensi pasaran yang besar dalam ekonomi global. Industri halal juga telah meluaskan pasarannya kepada pengguna bukan Islam juga. Kertas kerja ini bertujuan untuk menghuraikan realiti industri halal global dengan melihat potensi dan peluang pasaran halal di peringkat dunia. Selain itu, ia juga mendedahkan faktor-faktor yang menentukan permintaan pasaran halal global di Malaysia dan Indonesia. Ia memfokuskan kepada wujudnya pasaran halal dan peluang untuk Malaysia dan Indonesia menjadi negara terkemuka bagi permintaan halal dunia. Metodologi kajian menggunakan data sekunder daripada penyelidikan yang telah diterbitkan dalam jurnal dan prosiding. Penemuan utama menemukan bahawa kadar KDNK Malaysia dan Indonesia menyumbang kepada pengaruh signifikan yang positif terhadap pasaran halal. Kedua-dua negara mempunyai potensi dan peluang yang sama ke arah pasaran halal. Walau bagaimanapun, setiap negara menunjukkan kadar yang berbeza dalam kemungkinan perkembangannya bergantung pada masa dalam pasaran. Penyelidikan ini diharap dapat memberikan maklumat kepada penyelidik dan sarjana di masa depan, pengamal dan penggubal dasar dalam membuat keputusan strategik mengenai pembangunan pasaran halal.

*Kata kunci: industri halal global; potensi pasaran; peluang pasaran; pasaran halal; produk halal*



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## **VOLUNTEERISM PRACTICE FROM MUAMALAT’S PERSPECTIVE: THE RELATIONSHIP BETWEEN A HELPFUL COMMUNITY, SUSTAINABLE WELFARE AND SPIRITUAL PROSPERITY**

Wan Mohd Dhaiyudeen Helmy W.M.<sup>1</sup>, Mohd Ikhmal Fadzil<sup>2</sup>, Wan Nurfariza Wan  
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This paper will discuss the issue of Volunteerism, being the complementary area for all practices of welfare in Islam. The issue of discussion is also the cornerstone of the appreciation of moral values that realizes sincerity in every action and word. This is due to the fact that the work performed does not expect any return or reward from the recipient, in line with the demands of Islam and the Maqasid Shariah which emphasize honesty and sincerity in all practices as well as preserving the interest of the society. This article will also elaborate on the concept of volunteerism from the Islamic (Muamalat) and Maqasid Syariah perspectives, which include highlights of the dalil on this aspect, along with the various examples that emphasize on volunteerism practices. In addition, it discusses the relationship between volunteerism and spiritual health, as well as the relationship between sustainable ibadah (welfare) and community harmony. In addition, it also classifies the challenges and constraints faced by volunteers who are committed to promoting these activities, which is closely linked to the strengthening of fardu kifayah in the community. The involvement of all parties, such as government bodies, corporate bodies, Non-Governmental Organizations (NGO) and individuals are expected to intensify volunteerism practices and ensure its continuous implementation for the benefit of the religion, race and nation. However, not many people are aware of nor driven by the fact that volunteerism not only has a high value from the religion’s perspective, but it also has its own role in developing mentally and spiritually healthy individuals.

*Keywords: good deeds; Kifayah; sincerity; Muamalat; volunteerism*

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## DESIGN AND DEVELOPMENT OF EZYDU'A AR APPLICATION

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Ezydu'a is a mobile application that utilises AR technology and aims to teach children and memorise the daily routine du'a. The design and development of this application have followed the User-Centered Design (UCD) approach with the phases of understanding the context of the user, specifying user requirements, coming up with user solutions, and conducting the evaluation and testing. As a result, Ezydu's markers, virtual objects, and mobile applications have been designed, respectively. A formative evaluation was conducted in order to compete with the UCD's cycle and to support the iterative design process. Based on the feedback from the evaluation, quite significant improvements have been made to the content, characters, interfaces, and navigation. This improvement will lead to a better learning experience and memorization for the intended user.

*Keywords: augmented reality; UCD; formative evaluation; AR mobile application; children apps*

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## **WAQF-TAKAFUL COMPENSATION MODEL: THE EFFECT OF EXPERIENCE AND TRAINING OF TAKAFUL AGENTS TOWARDS THE IMPLEMENTATION OF WAQF-TAKAFUL COMPENSATION GOVERNANCE INDEX (WTCGI) IN MALAYSIA**

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Takaful is Islamic insurance which is free from Gharar (uncertainty), Maysir (gambling), and Riba (interest). According to Bank Negara Malaysia (BNM 2019), there are 12 family/life Takaful companies in Malaysia as of 2020 and it was established on the basis of cooperation and mutual assistance as it is widely used in the commercial sector but only three companies Syarikat Takaful Ikhlas Family Berhad, Etiqa Takaful Company and Zurich Takaful Malaysia Berhad Company offered waqf opportunities through the death compensation of Takaful products which is another method of Takaful scheme other than Takaful-Hiba. However, the standard of implementing the concept was inconsistent and it required not only a good governance standard framework but also required a well experience people in managing the Waqf in Takaful through this death compensation scheme. There this study will analyse the effect of experience and training of Takaful agents towards the implementation of Waqf-Takaful Compensation Governance in Malaysia. This study used a quantitative approach by developed a checklist for the Waqf- Takaful Compensation Governance Index (WTCGI). About 106 Takaful agents from 3Takaful companies were selected to involve in this study and run using the Structural Equation Modeling (AMOS) to test measuring model and evaluate the structural model. The result shown that well train Takaful agents have significant positive relationship with Waqf-Takaful Compensation Governance Index (WTCGI) but the experience of the Takaful agents has no significant relationship with Waqf-Takaful Compensation Governance Index (WTCGI). Therefore, it can be concluded that well train Takaful agents is the key influence that help the company to sustain a good governance for Waqf-Takaful Model in most of family/life Takaful companies in Malaysia but also create a great contribution to support the development of Socio-economic growth in Malaysia through the Waqf-Takaful Compensation Scheme.

*Keywords: Waqf; Takaful; experience; Malaysia*

## REKA BENTUK PENYELIDIKAN ETNO-FALAK

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Reka bentuk kajian merupakan satu pelan tindakan yang logik dan berfungsi sebagai rangka perancangan kajian yang melibatkan semua proses secara keseluruhan untuk mencapai objektif kajian. Pemilihan reka bentuk yang betul juga dapat mencapai objektif kajian dengan jelas, tepat dan ekonomik, serta dapat meminimumkan ralat. Penyelidikan etno-falak merupakan satu penyelidikan yang mengkaji berkenaan hubungan sistem sosial, kepercayaan dan budaya sesuatu masyarakat berkenaan ilmu falak. Penyelidikan tersebut yang dikaji dalam kalangan masyarakat Islam lebih cenderung menggunakan reka bentuk kajian etnoastronomi yang mana berbeza dari aspek sumber penyelidikan. Bertitik tolak daripada situ, timbul persoalan apakah reka bentuk dalam kaedah penyelidikan Islam sedia ada? Bagaimanakah menjalankan penyelidikan yang mengkaji berkenaan etnografi dan falak? Apakah komponen yang terdapat dalam reka bentuk penyelidikan etno-falak? Bagaimanakah matlamat, elemen dan langkah-langkah reka bentuk penyelidikan etno-falak? Bagi menjawab persoalan-persoalan tersebut, dua objektif utama dikemukakan. Pertama, mengenal pasti reka bentuk dalam penyelidikan. Kedua, menganalisis matlamat, elemen dan langkah-langkah reka bentuk penyelidikan etno-falak. Kaedah kajian dokumen digunakan dalam kaedah pengumpulan data dan kaedah analisis kandungan kualitatif digunakan untuk menganalisis dapatan yang telah dikumpulkan. Kesimpulannya, kertas kerja ini merumuskan terdapat tiga komponen utama dalam reka bentuk penyelidikan etno-falak iaitu matlamat, elemen-elemen dan langkah-langkah. Komponen tersebut merangkumi satu matlamat, tiga elemen dan tiga langkah utama reka bentuk penyelidikan. Reka bentuk tersebut sesuai digunakan untuk mengkaji penyelidikan melibatkan masyarakat Islam.

*Keywords: Etno-falak; kaedah penyelidikan; reka bentuk*



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