

GOOD GOVERNANCE PRACTICED BY THE MALAYSIAN MOSQUE COMMITTEES IN MANAGING MUTUAL BENEVOLENCE: MEMBER'S PERCEPTION

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Abstract

Mutual benevolence is commonly set up by mosque committees in Malaysia. Any community member can voluntarily join the mutual benevolence. However, compared to mutual benevolence managed by organisations, the management of mutual benevolence by the mosque committees are more unstructured. The State Islamic Religion Administration Enactment prescribes certain rules to regulate the collection, documentation and distribution of the fund. However, these rules are very brief and general. Guidelines on how to interpret and apply these rules are not available. This study intended to discover the member's perceptions on how much the mosque committees demonstrated their accountability and good governance in managing mutual benevolence in Malaysia. Using a questionnaire, this research found that a majority of members were satisfied with the mosque committees. The members agreed that the mosque committees had been transparent, competent, and provided sufficient information to the members on matters relating to the collection and benefits of mutual benevolence. However, there were still room for improvements in matters pertaining to effective communication and welcoming comments and feedback from the members. Findings from this study provide insights into how the mosque committees in Malaysia fulfil the two elements of accountability and good governance, namely the duty of care and duty of competency, to the members. These findings may help the mosque committees and the state Islamic authorities in formulating strategies and initiatives that can lead to the better management of mutual benevolence by the mosque committees in Malaysia.

Keywords: *Accountability, Community, Governance, Mosque Committees, Mutual Benevolence*

INTRODUCTION

Mutual benevolence for Muslims is a form of financial assistance to be given to the family of the deceased Muslim. It refers to a certain amount of fees collected for the benefits of the registered members who have passed away (Rofaizal Ibhram et al., 2017). It is common for organisations to manage mutual benevolence schemes for their employees in order to ease the burden of the employee's family. The management of this scheme is commonly structured with proper documentations, safe-keeping and standard operating procedures for the collection and distribution of the funds. Their managers are also equipped with financial and risk management knowledge.

In Islam, when a Muslim died, the other Muslims are collectively obliged to properly manage his or her funeral. The funeral process is managed by mosque committees and funded by mutual benevolence. The management of this fund is aligned with the *'ta'awun'* concept as stated in the Holy Quran (5:2), *"Help yet one another in righteousness and piety, but help ye not one another in sin and rancour, fear Allah, for Allah is strict in punishment"*. Social and community structure changes from time to time and full reliance on the traditional community-based bereavement care services are no longer viable (Katan et al., 2020). External factors such as the COVID-19 pandemic are adversely affecting many facets of our lives (Md Shah et al., 2020), including non-profit organisations. It was reported that one in three Malaysian does not have a savings account, 90% of rural households have zero savings, and 86% of urban households do not have savings (Shagar, 2016). Therefore, many Muslims rely on mutual benevolence to cover their funeral costs.

As the management of any deceased Muslim is a collective religious obligation, the mosque may collect, keep, and manage the mutual benevolence for the Muslim community. Currently, as of 6 March 2021, according to the Jabatan Kemajuan Islam Malaysia, there are approximately 6,464 mosques and 17,564 prayer places in various parts of Malaysia (JAKIM, 2021). Thus, it is estimated that there are about 6,464 of mutual benevolence or commonly known in Malaysia as *'khairat kematian'* managed by these mosques. The terms, policies, operations, and management of mutual benevolence might be practically informal and vary from one mosque to another. Some mosques provide all the terms and policies relating to mutual benevolence to their members. Such information is either displayed on the mosque information board or its website. Some other mosques might keep the terms and policies in informal ways and based on past and current practices that are disseminated via word of mouth to the served community. The terms and policies of mutual benevolence should be properly disseminated and communicated to the members to ensure transparency in managing mutual benevolence and to avoid any dishonesty and lack of integrity conducts. Higher transparency is expected to improve the satisfactory level of the members.

Nevertheless, mutual benevolence managed by the mosque committee tends to cover a larger pool of beneficiaries, both those with employment and without employment. It is more likely to benefit the poor and needy people in rural parts of Malaysia. Studies show that most of the community awareness of the pre-need funeral fund is very low (Katan et al., 2019). This further emphasises the vital role of mutual benevolence under the mosque committee in ensuring that the deceased family can afford proper funeral proceedings. Funeral poverty, an emerging concept to describe the distress experienced by people with limited resources to pay for huge funeral costs is predicted as the next social crisis for families in the UK and USA (Corden & Hirst, 2015), without continuous improvement in the management of many mutual benevolence, Malaysia is likely to follow this trend.

Similar to non-profit organisations where funding is contributed by internal parties (Filip & Viera, 2020), the mosque committees are entrusted to collect money from the members. However, cases of illegal parties collecting money purported for mutual benevolence have been increasing. In the year 2021, Malacca State Islamic Religious Department confiscated RM12,363.19 of such illegally collected money in the previous year by unregistered parties (JAIM, 2021).

The rules and requirements such as under Section 94 of the State Islamic Religion Administration Enactment Malacca, are very limited, particularly regarding the use of the funds. Other than the enactment, there is no specific ruling on the management of mutual benevolence in Malaysia (Rofaizal Ibhram et al., 2017). In other Asian countries, for example in Singapore, most Malay family are also members of semi-formal communal groups such as block committees and mutual benevolence associations (Ow, 1999). The semi-formal groups are also known as the Death Benevolent Society. Four associations are involved in managing mutual benevolence in Singapore are Darul Arqam, Pergas, Muslim Trust Fund, and Hui Hui Cultural Association Singapore. Hence, proper guidelines and interpretations of the rules relating to the collection, documentation, and distribution of the fund are important so that mutual benevolence is properly managed by the legal parties in Muslim countries.

In addition, the mosque committee may not be capable of handling the financial and risk management and the strategic planning of the mutual benevolence. This may affect the ability of mutual benevolence to continuously create values to the community that contributes to its sustainability, particularly now the COVID-19 pandemic has adversely affected many facets of our lives (Md Shah et al., 2020). Since the COVID-19 pandemic affects community members' source of income, it is important to explore how the mosque committees demonstrate their duty of care and competence such as in

handling any unpaid fees as the fund may not be sufficient to cover the funeral costs and benefits for the member's beneficiaries.

The mosque committees may also be viewed as a charity. According to Nguyen (2019) charities comprise several charitable sectors, such as education, healthcare, environment, and religion, which have different features and stakeholders, with specific levels of influence and pressure. To a great extent, accountability of non-profit organisations such as charities takes the form of procedural accountability; providing information about how money was collected, how it was spent, and what services were funded by it.

To the researchers' knowledge, there are no best practices for accountability being developed in matters relating to the management of mutual benevolence for mosque committees. Furthermore, the mutual benevolence practices are not much being studied and documented. The rules and requirements prescribed by the State Islamic Religion Administration Enactment, are very limited, particularly regarding the use of the funds. Other than the enactment, there are no other guidelines available for both the authorities such as State Islamic Religious Council and the associations and societies, particularly to the mosques to deal with matters relating to how the mosques are accountable to all the stakeholders relating to mutual benevolence.

Thus, this study generally attempts to explore member's perceptions on how Malaysian mosque committees demonstrate their accountability and good governance in managing mutual benevolence. This study proposes some recommendations on how to improve the mosque committee accountability and governance in managing these funds.

LITERATURE REVIEW

The management of mutual benevolence is an organic institution that exists in every Malay Muslims community in Malaysia (Cooperative, 2014). The mutual benevolent community is a kind of loose pact or association that is purposely created to assist the participants' family members during the funeral process (Sin, 2002). The basis of a mutual benevolence is somehow similar to takaful which is based on mutual agreement to help each other and the contribution is based on the donation principle. However, mutual benevolence has certain limitations in terms of functions and benefits as compared to takaful. It is common in the Malay Muslim community when a Muslim died, the other community members will provide funeral assistance to the family (Rofaizal Ibhram et al., 2017). Nuur Halimatus Sa'adiah (2017) suggested that 'Khairat' Death Fund needs to be properly managed in appropriate investment so it can provide sustainable benefit to its members.

In serving public interests, non-profit organisations answer to the voices of multiple stakeholders (Winberry, 2017). The performance of non-profit

organisations such as sport societies is significantly higher when they are found to be well-governed (Malagila, 2020). Accountability "refers to the implicit or explicit expectation that one may be called on to justify one's beliefs, feelings, and actions to others" (Lerner & Tetlock, 1999). Accountability can also be defined as the quality or state of being accountable that is an obligation or willingness to accept responsibility or to account for one's actions. It is the guiding principle that defines how employees make commitments to one another, how they measure and report their wrong and how much ownership they take to things done (Tsafack, 2018).

In the corporate sectors setting, the governance is theoretically based on agency theory. The theory states that the main role and responsibility of the board are to fulfil the interest of the shareholders. However, international good governance practices support stakeholder theory in which the board role is extended to consider the multiple stakeholder interests during the decision-making process (Rahman & Hd, 2016). The theory of stakeholders may be applicable to mutual benevolence managed by a community context because there are multiple stakeholders involved in the fund management.

The governance level of mosque committees in Selangor was perceived to be good by the Muslim communities (Abd Hamid et al., 2015). In mutual benevolence context, the governance is relevant to multiple stakeholders namely the contributors, the management of mutual benevolence, the beneficiaries, the regulators, and communities at large. This is due to the fact that they are the parties who will affect or be affected by the procedures, activities and benefits from mutual benevolence.

Besides the stakeholder theory, a stewardship theory is also applicable. Under this theory, the management team will protect the interests of the fund contributors and make decisions on their behalf. Creating and maintaining a successful organisation is the main objective of the managers. They will decide and act in accordance with the principal interests (Donaldson & Davis, 1989). This regulated relationship is not stimulated by the individual interest of an agent whose motivation is in line with the principal objective and firm's interests, to maximise the performance of firms that can benefit both parties. In addition, supervisors protect and maximise the shareholders' wealth through firm performance because the functions of supervisory utilities are maximised. The manager who serves as a supervisor will work hard to fulfil the principal's interests and make good decisions for all parties (Davis et al., 1997).

One organisation is seen as a group of people and source of organisation, ability, and competence (Muhd Dhamir & Samir, 2019). The objective of the governance regime is to generate, consolidate, activate, and control such resources to achieve organisational objectives. However, based on resource dependency theory, the continuity of the organisation depends on its environment (Pfeffer & Salancik, 1978) and how it is governed. Good

governance is important for the economic and social development of countries and the promotion of good governance also creates more open and democratic societies. There are three dimensions of good governance: the rule of law, the democracy, and the institutional dimension (G.H. Adnick, 2017).

The management needs to practise good governance in managing mutual benevolence since it involves public trust. Among the most vital principles of good governance which can be applied to mutual benevolence are transparency, independence, accountability and responsibility (Rahman & Hd, 2016). In addition, good governance will assure that public resources and problems are managed effectively, efficiently and in response to the critical needs of society.

Studies on accountability and governance related to mutual benevolence managed by the mosque in Malaysia is still limited. Abd Hamid et al. (2015) study worshipper's perception of mosque governance in managing the mosque matters such as administration and finance. Other studies focus on bigger organisations such as Social Education, Zakat authorities and Waqf organisations (e.g. Muhd Dhamir & Samir, 2019) and business-based bereavement care services such as studied (e.g. Katan et al., 2020). It may not be practical to institutionalise or co-operative all mutual benevolence managed by the mosque committees. Instead, it is more practical and viable to strengthen existing mosque committees in managing mutual benevolence. Thus, this paper aims to contribute to the literature by exploring member's perceptions on the current state of good governance and accountability of the Malaysian mosque committees in managing mutual benevolence.

RESEARCH METHOD

This study used a questionnaire to collect data. Due to the Malaysian movement control order, this study utilised the online platform, i.e. Google forms to distribute the questionnaire to the community. Respondents were selected based on a convenient sampling approach. Each research member distributed the Google forms to all his or her relatives, Muslim friends and associates.

The questionnaire was designed to collect data from Muslim respondents in Malaysia. It was developed using Google Forms for ease of use and distribution via email and social media. The form was set to accept only one submission from one respondent. The Google forms contained two sections; the respondent's profile such as age, occupation and location; and information about mutual benevolence and respondent's perception towards two element of governance for non-profit organisations, namely, the duty of care and competency. In the questionnaire, a respondent would select whether he or she is a paying member or a non-paying member.

A paying member or contributor is an individual that pays the mutual benevolent fees and a non-paying member is any family member of the paying member who is also covered by the mutual benevolence. It was not possible to determine the number of individuals who received the Google forms. However, the questionnaire stated the due date to submit the form, which was by end of July. The total number of completed questionnaires received during the given period, i.e. from May to July 2020 was 105.

Assertions of good corporate governance were developed based on two important elements: Duty of Care and Duty of Competency. Trusts, clear vision, mission, direction, transparency, internal control, sustainability and corporate social responsibility are a few of the elements of good governance for non-profit organisations (Tamilchelvi and Ramachandran, 2015). Based on prior studies related to accountability and governance for charities (e.g. Tamilchelvi, Ramachandran, 2015 & Abd Hamid et al., 2015), as well as the stakeholder and stewardship theories, two important elements of good governance for non-profit organisations are care and competency. Four items were constructed for each element. These items were adapted from Abd Hamid et al. (2015). The respondents were required to rate their perceptions by using a Likert scale (1-strongly disagree, 2-disagree, 3-slightly agree, 4-agree and 5-strongly agree).

DISCUSSION OF RESULTS

Table 1 summarises the descriptive results of the responses. There were 105 responses that consisted of an approximately equal numbers of male and female respondents. Many women are working nowadays and it is very common for the female respondents to join mutual benevolence in their community, particularly those female members who are still single or single parents. The majority of respondents were government servants (62%) and the remaining respondents were either working with the private sectors or self-employed. This was expected as the surveys were distributed by each researcher who was in the government sector to his or her relatives, friends and associates. However, almost half of the respondents earned less than RM1,000 per month. This highlights the importance of mutual benevolence managed by mosque committees which aims to serve the whole Muslim community, including less financially fortunate community members. The respondents were from all over Peninsular Malaysia with the largest groups were from Selangor and Perak.

This study explored the community perception on how well the mosque committees fulfil their duty of care and duty of competency in managing mutual benevolence. The most common benefits provided by mutual benevolence based on the highest responses were funeral support services, funeral needs and cash benefits to the deceased family. The preferred payment

method was on a cash and monthly basis. About half of the respondents contributed to both mutual benevolence managed by the mosque committees and by their organisations. Thus, it is most likely that those working respondents were in a better position in the case of their deaths as they were covered by both mutual benevolent schemes.

Table 1: Decriptive Results

Gender	%	Being a member of mutual benevolencesince	%
Male	50.5	1980s	10
Female	49.5	1990s	14
		2010s	24
		Others	44
		Cannot recall	8
Occupation Sector	%	Salary	%
Government	61.9	Less than RM1,000	42.9
Private	14.3	RM1,000 – RM3,000	22.9
Self-employed	14.3	RM3,000 – RM5,000	21.9
Unemployed	9.5	Greater than RM5,000	12.3
Location	%	Benefits of mutual benevolence*	%
Selangor and Perak	37.5	Cash	54.3
Pahang, Terengganu, Kelantan	25.0	Funeral needs	66.3
Malacca and Negeri Sembilan	17.7	Catering on funeral day	6.5
Kedah, Penang, and Perlis	19.8	Funeral support service	73.9
		Others	15.2
Preferred Payment Method	%	Payment Method	%
Monthly	54.8	Monthly by cash	44.7
Yearly	29.0	Yearly by cash	28.7
On a member's death	16.2	On a member's death	14.9
		Others	11.7
Categories of respondents: mutual benevolence under mosque	%	Categories of respondents: mutual benevolence under organisation	%
Paying	70	Members	54.1
Non-paying	30	Non-members	45.9

*Respondents could choose more than one answer

Based on Table 2 below, in terms of duty of care, all respondents agreed that the mosque committees were transparent. More than half (59%) of them were strongly agreed that the mosque committees were transparent in managing the mutual benevolence. However, some respondents did not perceive that the mosque committees had practised good communication. Although the

percentage was only 3% in total, this indicates the possibility of mosque committees did not provide sufficient and clear information to the members. This result was consistent with other means of communication such as displaying the organisational chart (6%) and the flowchart for the collection and distribution processes of mutual benevolence(10%). Nevertheless, the majority of respondents chose to slightly agree, agree and strongly agree that mosque committees had demonstrated an acceptable level of duty of care to the members.

For the duty of competency, the results were more positive. None of the respondents strongly perceived that mosque committees were not competent. Only 1% of the respondents disagreed that mosque committees were competent, helpful and welcoming feedback from the members. Almost all, 99% agreed that mosque committees were competent in managing mutual benevolence.

Table 2: Perceptions on Good Governance of Mutual Benevolence under Mosque Committees

Elements	1-strongly disagree	2-disagree	3-slightly agree	4-agree	5-strongly agree
Duty of Care					
1. Transparency			16%	25%	59%
2. Good communication	1%	2%	22%	28%	47%
3. Display organisational chart.	2%	4%	22%	28%	44%
4. Display flowchart for collection & distribution	1%	10%	28%	28%	33%
Duty of Competency:					
1. Competent committees		1%	13%	27%	59%
2. Meet member expectation		1%	22%	30%	47%
3. Helpful committees		1%	13%	36%	50%
4. Committees welcome any feedbacks		1%	28%	33%	38%

Based on the Likert scale 3 for slightly agree, it can sometimes be inferred that the perception is more towards disagree. Thus, by reclassifying the response of 1, 2 and 3 as disagree and 4 and 5 as agree to the elements

researched on, Table 3 indicates the reclassified percentage of disagreeing and agreeing on each element.

Table 3: Reclassified Results

Elements	1,2,3-Disagree	4,5-Agree
Duty of Care		
Transparency	16%	84%
Good communication	25%	75%
Display organisational chart	28%	72%
Display flowchart for collection & distribution	39%	61%
Duty of Competency:		
Competent committees	14%	86%
Meet member expectation	23%	77%
Helpful committees	14%	86%
Committees welcome any feedbacks	29%	71%

Nevertheless, based on the reclassified results, this study still finds that majority of respondents chose to agree and strongly agree that mosque committees had demonstrated an acceptable level of duty of care and competency to the members.

CONCLUSION

This study seeks to explore community member perceptions on how Malaysian mosque committees demonstrate their accountability and good governance in managing mutual benevolence. Focusing on the duty of care and duty of competency, this study finds that in general, mosque committees in Malaysia have satisfied members' expectations and satisfactorily managed mutual benevolence. It is demonstrated that mosque committee has managed the fund at an acceptable level of duty of care and the members perceive that mosque committees are competent in overseeing the collection and distribution of the fund.

Even though the findings show encouraging results, to improve the management of the fund, it is suggested that the committee should be more transparent and utilise appropriate communications platforms, exercise more effective communication skills as well as be more receptive to any feedback and suggestions from the members. The mutual benevolence governance process should be formalised into the recommended regulations to be adopted by the mosque committees. Next, relevant authorities can effectively monitor mosque committees by referring to the recommended best practices of good governance. Output from such assessment may be constructive to mosque committees in enhancing their governance mechanisms as well as to the state Islamic authorities in establishing guidelines and formulating strategic

initiatives for better management and governance of mutual benevolence managed by the Malaysian mosque committees.

However, the findings of this study were based on feedback from around 105 respondents only. Even though the respondents were from all over Malaysia, the results may not represent the view of the whole Muslim population in Malaysia. Thus, future studies should cover more mutual benevolence members to find out whether the results and findings are robust. Other than that limitation, this study focuses only on the duty of care and duty of competency. Other elements of accountability and good governance for non-profit organisations such as trusts, clear vision, mission, direction, other aspects of transparency, internal control, sustainability and corporate social responsibility and effective reporting should be included in future research.

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