

Perceived Ihsan, Islamic Egalitarian and Islamic Religiosity towards Charitable Giving of Cash Waqf

ABSTRACT

Purpose: This study intends to develop a conceptual model explicating Muslims intention towards charitable giving of cash waqf. Drawing from altruism theoretical paradigm, the present study investigates the role of perceived ihsan, Islamic egalitarian and Islamic religiosity on cash waqf contribution. **Design/methodology/approach:** The survey method using Islamic banking respondents were exploited for data collection. A total sample of 264 completed questionnaires was analysed. **Findings:** The results of exploratory factor analysis indicate strong constructs nomological validity. The structural equation modelling (SEM) using path analysis was also performed to estimate the proposed research framework. The result of model testing shows significant relationship between perceived ihsan, Islamic egalitarian, and Islamic religiosity on cash waqf contribution. **Practical implications:** The results suggest that perception of Ihsan and notion of equality significantly influences Muslims' sense of religiosity, which subsequently encourages the generosity giving behaviour of waqf. Implications of the findings and suggestions for future research are also discussed. **Originality/value:** The study introduces two new dimensions of perceived ihsan and Islamic egalitarian. Specifically, the present study offers fresh new insights of charitable giving of cash waqf behaviours from Islamic perspective.