

## **What matters to waqifs? A case of Islamic non-profit organization**

### **ABSTRACT**

The sustainability of waqf funds will help solve the problem of undeveloped waqf assets and improve socioeconomic Ummah. The purpose of this study is to examine the nexus between information disclosure and giving behaviour among Waqif. Survey research found out that basic background, non-financial and future information disclosure does motivate Waqif behaviour to give cash waqf. The originality value of this study is there is a gap in knowledge regarding the analysis of waqif giving behaviour and the information that waqif expected. This study is believed to be novel based on the framework developed. Practically, the findings of this research can give the signal to the institution of waqf that they need to disclose their information with the purpose of increase cash waqf collection. Nevertheless, there are many more factors that may influence donating behaviour based on past studies, but this study was limited to testing the influence of information disclosure. Since this study is an objective quantitative approach, it is very interesting if a follow-up study can be done in the form of exploring qualitative research to get a more in-depth answer to the results of this study.