



## SYSTEMATIC LITERATURE REVIEW : RECONSTRUCTION OF LAW REGULATION FOR WAQF LAND BY THE OWNERSHIP FOUNDATION

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### Abstract.

The problems in the legal regulation of waqf land ownership by foundations lead to a lack of clarity on the legal status of waqf land ownership. This makes waqf land vulnerable to misuse or control by other parties. The weak role of Nadzir in the management of waqf land, causing many waqf lands to be neglected and unproductive. There is often overlapping authority between Nadzir and the foundation in the management of waqf land. This leads to inefficiency and conflict in the management of waqf land. This study aims to conduct a literature review on the development of waqf law in Indonesia, specifically regarding the legal regulation of waqf land ownership by foundations. The methodology employed in this literature review uses a systematic literature review approach, with samples comprising secondary data from journals accessed through the Crossref, Semantic Scholar, and Google Scholar databases. The identified journals were then selected based on inclusion criteria through the stages of research coding and quality assessment. Journals that passed the selection stage were analyzed descriptively. The results of the study yielded 14 journals that met the selection criteria. Based on the research findings, it can be concluded that the legal status of waqf land ownership needs clarification. This can be achieved by issuing legislation that explicitly regulates waqf land ownership. Additionally, the role of the Nadzir in managing waqf land should be strengthened. This can be done by providing training and guidance to the Nadzir on waqf land management. Furthermore, a clear mechanism should be established to resolve the overlapping authority between the Nadzir and foundations in managing waqf land. This can be accomplished by reconstructing legal regulations or internal foundation policies that govern the division of duties and authority between the Nadzir and the foundation concerning the foundation's waqf land assets.

**Keywords:** *Reconstruction, Waqf Land, Foundation, Ownership, Waqf Law*

### I. INTRODUCTION

Research on the reconstruction of foundation ownership regulation of waqf land is an important study in the legal and social context, especially in countries with significant Muslim populations such as Indonesia (Jalaluddin et al., 2023) . Waqf land has a vital role in community empowerment, economic development, and the provision of social services. However, the regulation of waqf land ownership and management by foundations often faces various legal and administrative challenges (Idris & Santoso, 2023) . These issues can include overlapping regulations, insufficient transparency, and potential abuse of authority (Mahat et al., 2015). Systematic Literature Review (SLR) research on the reconstruction of the regulation of foundation ownership of waqf land aims to first identify and review relevant literature related to the regulation of waqf land ownership by foundations, both from a legal, social and economic perspective. Second, to explore the main problems involved in this regulation. Third, to develop recommendations based on the findings of the literature to improve management and transparency in waqf land ownership by foundations. Fourth, to offer regulatory reconstruction solutions that can be implemented to ensure that waqf land management supports the desired social and religious objectives. Therefore, the reasons for the importance of such research are to strengthen regulations, increase transparency and accountability, empower communities, fulfill religious purposes and to support public policy. This research is expected to strengthen the existing regulatory framework by providing a comprehensive analysis of a clearer and more established legal foundation. By exploring and developing

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recommendations from the existing literature, this research aims to improve transparency and accountability in the management of waqf land which in turn can prevent potential misuse and ensure that waqf assets are used in accordance with their original purpose. Through optimal management based on the findings of this study, waqf land can be utilized more effectively and productively for community empowerment, including in the provision of public facilities such as mosques, schools and hospitals. The regulatory reconstruction proposed in this study is expected to ensure that waqf land fulfills its religious and charitable purposes, aligns with sharia principles, and supports the sustainability of the foundation's social and religious mission. The findings and recommendations of this study can serve as a reference for decision-makers in formulating more effective and efficient public policies related to waqf asset management, thereby supporting the achievement of sustainable national development goals. Numerous studies have been conducted related to the reconstruction of the foundation's ownership arrangement of waqf land, among them are according to (Silmi, 2021) in his research entitled "Keabsahan Peralihan Tanah Waqf Berupa Bangunan Tempat Ibadah Sebagai Aset Yayasan" where the findings can be summarized that there are two findings, namely aspects of legal arrangements and legal consequences.

This study found that the procedure for transferring waqf land on which mosque buildings stand into foundation assets is regulated more specifically in the Waqf Law and Foundation Law, along with their implementing regulations. These arrangements include regulations in Article 38 and Article 39 of the Government Regulation on Waqf related to waqf procedures, and Article 9 jo 16 of the Foundation Law and Article 15 paragraph (2) of the Government Regulation on Foundations related to the establishment of foundations. The main findings show that the transfer of waqf land that has been endowed and on which the mosque building stands into foundation assets carried out without notification and approval from the nazir and mosque takmir is invalid and not in accordance with the provisions of applicable laws and regulations in Indonesia. This essentially means that such transfers violate existing legal provisions and may give rise to a variety of legal issues. Meanwhile (Suryamah & Nova Lita, 2021) reported from the results of his research entitled "Regulations on the Management of Waqf Funds as Capital for Business Activities by the Foundation", namely that 1) the foundation has a role as a legal entity that is social in nature and can act as a nazir in the management of waqf funds for business activities, 2) There are provisions of waqf law that apply to foundations in managing waqf assets, which must be obeyed in business activities, 3) Foundations need to manage waqf funds professionally and productively in accordance with sharia economic principles regulated in the Waqf Law, 4)

The foundation's management paradigm has shifted from a social-traditional approach to a transparent-professional approach in managing waqf assets for business activities. Also summarized from (Sukmana, 2020) from his research entitled "Critical assessment of Islamic endowment funds (Waqf) literature: lessons for government and future directions" where the findings can be obtained that Islamic Real Estate Investment Trusts (I-REITs) can be adopted by waqf institutions as a mechanism to finance the development of waqf assets. The research also identified that the cash waqf and I-REITs models have been studied and validated through focus group discussions by relevant parties, such as waqf regulators and Islamic capital market regulators. The three studies have addressed various aspects of Islamic waqf funds (Wakaf) and foundations in Indonesia and beyond. The studies cover topics such as the legality of the transfer of waqf land into foundation assets without valid approval, the management of waqf funds, the separation of personal and foundation wealth, and the role of various stakeholders in overseeing waqf assets. It is suggested that there is a need for comprehensive supervision of waqf management to ensure transparency and accountability in achieving the objectives of waqf. However, from these three studies, there is one gap that occurs, namely the validity of the transfer of waqf land on which the mosque building stands into foundation assets by heirs without the consent of the nadhir and mosque takmir. This research uses a statutory approach, conceptual approach, and case study approach to examine the arrangements, procedures, and legal consequences of the transfer.



The study of the reconstruction of foundation ownership regulation of waqf land is an important study in the legal and social context, especially in countries with significant Muslim populations such as Indonesia. (Hardianti et al., 2021). The Waqf land has a vital role in community empowerment, economic development, and the provision of social services. However, the regulation of waqf land ownership and management by foundations often faces various legal and administrative challenges. These issues may include overlapping regulations, insufficient transparency, and potential abuse of authority. Therefore, it is important to identify, analyze, and develop recommendations to improve the regulation and management of waqf land by foundations to be more transparent and accountable, and in line with the desired social and religious objectives (Ratnawaty & Hartin, 2016). This research will make an important contribution to strengthening the regulatory framework for waqf land ownership and management by foundations in Indonesia through a comprehensive systematic analysis of the literature (SLR). By identifying and reviewing relevant literature, this research will explore the main problems faced in this setting and offer implementable regulatory reconstruction solutions. The main contribution of this research is the provision of recommendations that can improve transparency and accountability in waqf land management, prevent potential abuse of power, and ensure that waqf assets are used in accordance with social and religious purposes. In addition, this research is expected to support more effective and efficient public policies related to waqf asset management, as well as help achieve sustainable national development goals. Based on the background above and based on previous research and looking at studies based on the results of studies in the field, it can be proposed with the title *Systematic Literature Review : Reconstruction of Law Regulation for Waqf Land by the Ownership Foundation*.

## 2. RESEARCH METHOD

In the SLR process suggested by Kitchenham and Charters, the researcher planned, conducted and reported the review. In the planning stage of this SLR, researchers create a review protocol. The definition of the research question, design of the search strategy, study selection, quality assessment, data extraction and synthesis are the six stages that comprise the review protocol (Kitchenham, 2006). The figure 2 provides an overview of the six stages of protocol review. Therefore, to begin with, we determined the purpose of the SLR by asking a series of research questions. Next, to find studies relevant to the research questions, we designed a search strategy, which included selecting the literature sources required for the subsequent search process, and defining search terms. In the third stage, we defined study selection criteria to determine the types of relevant studies. This stage involves the use of pilot studies to improve selection standards. Next, relevant studies underwent a quality assessment process. To facilitate this process, we created several quality checklists. Data extraction and synthesis are the last two stages. In the data extraction stage, we designed a data form and then improved it by extracting pilot data. (Kitchenham, 2006). Fortunately, at the data synthesis stage, we determine the appropriate techniques to synthesize the extracted data based on the type of data and the data research questions addressed. The review protocol is very important for SLR. Researchers develop review protocols by holding frequent group discussion meetings on protocol design to ensure the rigor and repeatability of these SLRs and also to reduce researcher bias.

### *a. Planning*

#### **Research Question**

To ensure that the systematic review remains focused, the research questions were developed based on the needs of the selected topic. The criteria abbreviated by PICOC, including Population, Intervention, Comparison, and Results, were used to provide guidance in structuring the study. (Kitchenham, 2006). In Table 1, we show the PICOC structure of the research questions Systematic Literature Review : Reconstruction of Law Regulation for Waqf Land by the Ownership Foundation.

Table 1. PICOC Summary

Reconstruction of Law Regulation for Waqf Land by the Ownership Foundation	
Formulation	Description
Population	Foundation
Intervention	Waqf Land
Comparison	- n/a
Outcomes	Reconstuction of Law Regulations
Context	Indonesia

This SLR aims to summarize and clarify the empirical evidence of the reconstruction of foundation ownership arrangements on waqf land. Towards this end, five research questions (RQs) are posed as follows.

Tabel 1. Research question

No	Research question	Main Motivation
RQ1.	What are the published articles related to the research on the reconstruction of the foundation's ownership arrangements of waqf land in 2013-2024?	To identify popularly published articles related to the reconstruction of the foundation's ownership arrangements over waqf land.
RQ2.	What themes are most often discussed in research related to the reconstruction of foundation ownership arrangements on waqf land?	To identify what themes are most often discussed in research related to the reconstruction of the Foundation's ownership arrangements on waqf land.
RQ3	How is the relationship of waqf land to foundations related to the reconstruction of foundation ownership arrangements on waqf land?	To identify the relationship of waqf land to the foundation.
RQ4	What methods are used in research related to the reconstruction of the Foundation's ownership arrangements of the waqf land?	To identify the method used to reconstruct the foundation's ownership arrangement of the waqf land.
RQ5	To which extent is waqf land discussed in research related to the reconstruction of foundation ownership arrangements on waqf land?	To identify waqf land, it is discussed in research related to the reconstruction of foundation ownership arrangements on waqf land.

Based on table 2 about the research questions above, it can be described in the form of a mind map as in figure 1, below:

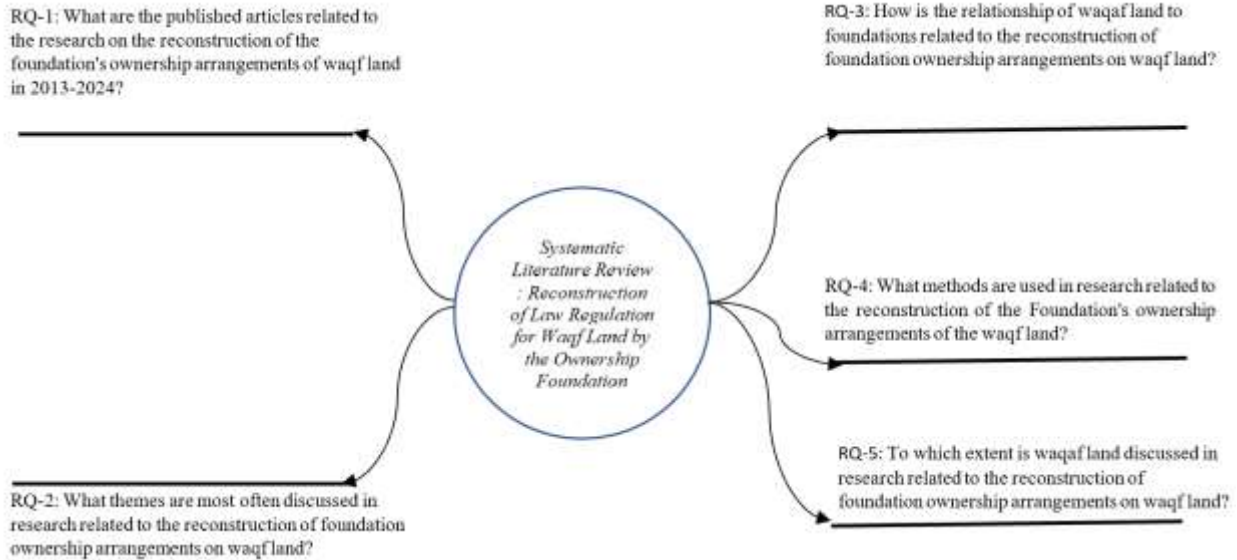


Figure 1. Literature Research Mind Map

## b. Conducting

### 1. Search Strategy

Search strategy or search process is used in this research to obtain relevant sources to answer the Research Question (RQ) and other related references. The search process was carried out using the Publish or Perish tool. The search strategy consists of Search terms, Literature resources, and Search process, which are detailed one by one as shown in Figure 1 below:

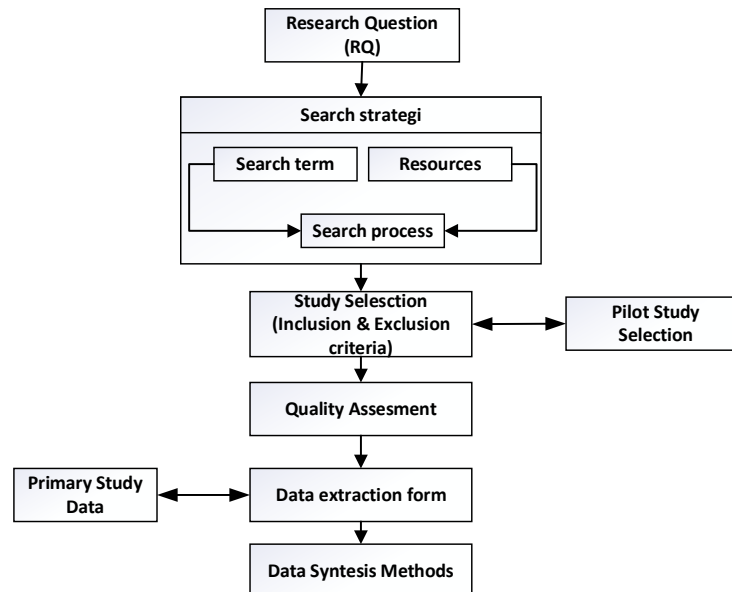


Figure 2. Stages of review protocol

The following keywords were used for the literature search: (*Waqf Land OR Waqf Foundation OR Law of Waqf OR Waqf OR Recontruction*).

1.1. Search term

The following steps are used to construct *search terms* (Kitchenham, 2006) (a) Derive the major term from the research question. (b) Identify alternative spellings and synonyms for the major term. (c) Check for keywords in relevant papers or books. (d) Use Boolean OR to combine alternative spellings and synonyms. (e) Use Boolean AND to unify major terms, (f) use Boolean NOT to restrict certain words from being included in the search process. The resulting complete search term is as follows. Note that the terms reconstruction, ownership, foundation, waqf are mainly derived from textbooks on reconstruction of foundation ownership arrangements on waqf land.

1.2. Literature resources.

The researcher conducted the search process by accessing literature resources to search for primary studies on google scholar. Pre-constructed search terms were used to search for journal papers and conference papers in the google scholar database. The search terms were customized to accommodate different databases, as search engines from different databases use different search string syntax. The search was conducted on a single database that included keywords. We limited the search to the period 2013 to 2024.

1.3. Search process

SLR requires a comprehensive search of all relevant sources. For this reason, we define the search process and divide it into following two phases (note that relevant papers are those that fulfill the selection criteria defined in the next section).

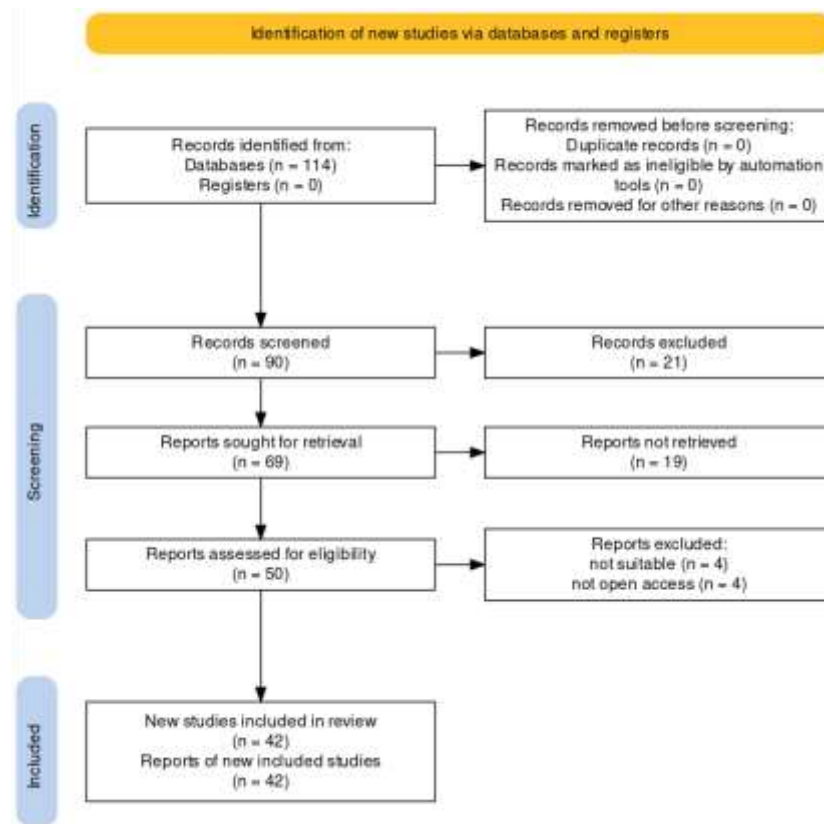


Figure 3. PRISMA Diagram Search and selection process



The reference manager software package ( <http://www.mendely.com> ) was used to store and manage the search results. We identified 42 relevant articles according to the search process. The detailed search process and the number of papers identified at each phase are shown in Figure 3.

## 2. Study Selection

This stage is carried out to decide whether the data found is suitable for use in *SLR* research or not. The stage 1 search resulted in 90 pilot articles (see Figure 3.). As many of the pilot articles did not provide useful information to answer the research questions posed by this review, further screening was required to identify relevant articles. This is precisely what study selection aims to do. Specifically, as illustrated in Figure 3, the study selection process consists of the following two stages, such as:

- Selection stage 1: Applying the inclusion and exclusion criteria (defined below) to the pilot articles to identify relevant articles, which provided potential data to answer the research questions.
- Selection stage 2: Applying quality assessment criteria (defined in the next section) to relevant articles to select articles of acceptable quality, which are ultimately used for data extraction.

We defined the following inclusion and exclusion criteria, which were refined through pilot selection. We selected studies by reading the title, abstract, or full text of the article.

Table 2. Inclusion & exclusion criteria

<b>Inclusion Criteria</b>	The research discusses the regulation of foundation ownership of waqf land.
	For research that has two types of publications, namely journals
	For duplicate studies, retrieve the most comprehensive and up-to-date data
	Articles used only in relation to waqf land and foundations
<b>Exclusion Criteria</b>	Paper that does not discuss the arrangement of the Foundation's ownership of waqf land
	Duplicate papers from the same study in different databases.
	Articles that are not directly related to the research topic.
	Research that does not use strong validation
	Studies not written in other than English

By applying the selection criteria in stage 1 selection, we identified 50 relevant articles. Then, by scanning the references in these relevant articles, we identified 4 additional relevant papers that were missed in the initial search. Therefore, we identified a total of 42 relevant articles. After applying the quality assessment criteria in stage 2 selection, we finally identified 42 articles as the final selected studies, which were then used for data extraction. Details of the quality assessment are described in the next section.

## 3. Quality Assesments

Furthermore, assessing the quality of the research by interpreting the methods used, whether incomplete outcome data is adequately handled, results (findings) and whether selective outcome reporting has been checked by the researcher properly. In this *SLR* study, the data found will be evaluated based on the rigor, credibility, and relevance of the study to determine the low risk of

bias. We designed a number of quality assessment questions to assess the rigor, credibility, and relevance of the relevant studies with the following questions:

- QA1. Were journal papers published in 2014-2023?
- QA2. Do journal papers write about waqf land and foundations?
- QA3. Is there a researcher who most often writes articles related to waqf land and foundation research?
- QA4. Does the journal paper include the method used in the research of the waqf land or foundation?
- QA5. Does the journal paper mention the completeness of the data presented in the research?

For each paper, the answers below will be graded for each of the questions above :

1. Yes (Yes/low risk of bias): scored 1, and,
2. Sb (Partial/medium risk of bias): scored 0.5
3. No (No/High risk of bias) : scored 0.

To ensure the reliability of the findings of this review, we only considered relevant studies with acceptable quality, i.e. with a quality score greater than or equal to 4 (80% of perfect score), for subsequent data extraction and data synthesis. Therefore, we further discarded 36 relevant articles with a quality score of no greater than or equal to 5 in stage 2 selection (see Figure 3).

#### 4. Data Extraction

Data extraction is the process of mapping the parameters to be identified into research questions. These parameters consist of public and identification, intervention, method, comparison and outcome. The mapping can be presented in Table 4.

Table 3. Data Extraction Properties mapped to Research Questions

Properti	Reseach question
Publication & Identification	RQ1, RQ3
Intervention	RQ2
Methods used	RQ4
Comparison	n/a
Outcome	RQ5

#### 5 Data synthesis

In synthesizing the data, the researcher used the NVIVO version 12+ for Windows application. The synthesis process involves several systematic steps to collect, analyze and synthesize data from various literature sources. In synthesizing the data, two methods were used: synthesis matrix and narrative development. Synthesis matrix uses coding queries that aim to help see the relationships between themes or categories. This can help in identifying how various articles contribute to a particular theme. Furthermore, based on the findings of the coding query matrix, a narrative can be developed to describe how the analyzed literature answers the research question. Any arguments or findings from the articles can use direct quotes.

## 4. RESULT AND DISCUSSION

### a. Result Search Strategy

Based on Figure 2 above, it illustrates the literature search process from 3 (three) stages of the PRISMA method, namely identification, screening and including. In the identification stage, there are





4 academic database sources, namely IEEE, Scienndirect, Emerald and Google Scholar, which are used to search for literature reviews. The second stage is screening where there are articles obtained according to the specified keywords. Of the 90 articles, 21 articles were excluded because they were considered not relevant or specifically related to the research topic, so the remaining 69 articles will be recommended. It turned out that after being reviewed again, out of 69 articles there were 19 articles not to be recommended so that the remaining 50 articles were considered to meet the eligibility standards. Researchers conducted eligibility testing again based on the eligibility category and the status of the article whether it can be accessed openly so as to obtain a full paper or not. Finally, out of 50 articles, there were 8 articles that did not meet the eligibility standards, namely 4 articles that were not eligible and 4 articles that could not be accessed as full papers. Thus, only 42 articles were used as a pilot study to carry out the next SLR process involving 14 articles as a primary study.

### b. Selection of Study Results

The results of the study selection contained in Figure 4 below are the distribution of the number of studies in the period 2014 - 2023.

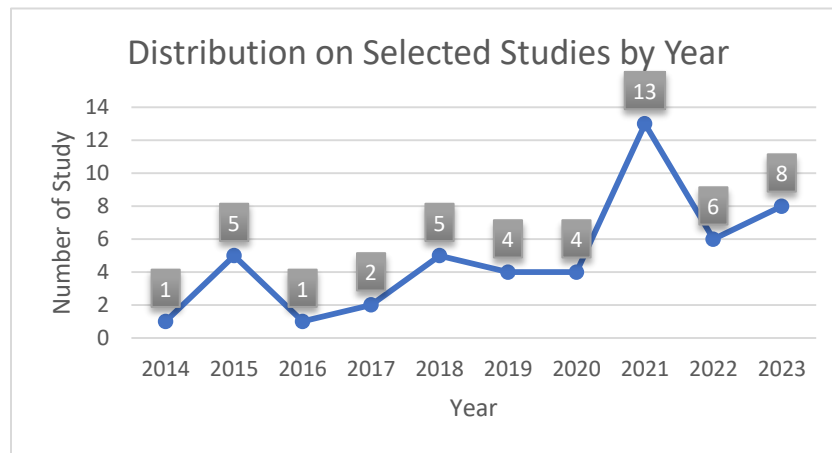


Figure 4. Study Selection Distribution by Year

Based on Figure 4 above, it shows that the number of studies on research on the reconstruction of foundation ownership arrangements on waqf land fluctuates. From 2014 there was 1 (one) article that discussed it and the following year it increased, so that in 2021 the most articles that studied related to this research were 13 (thirteen articles), but in 2022 and 2023 it tended to decrease..

### c. The results of Quality Assessments and Data extraction

The results of quality assessment and data extraction were carried out on 14 articles selected as primary studies and mapped into an assessment score based on the quality test according to the questions specified in the previous section. The results of the quality test can be mapped into Table 5.

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Table 4. The results of Qaulity Assessments and Data Extraction

No	Paper	Score					Score
		QA-1	QA-2	QA-3	QA-4	QA-5	
1	(Fitri et al., 2022)	1	1	1	1	1	5
2	(Gündoğdu, 2019)	1	1	0.5	0.5	1	4
3	(Hafandi & Handayati, 2021)	1	1	1	1	1	5
4	(Hak & Paputungan, 2015)	1	1	1	1	0.5	4.5
5	(Hamber & Haneef, 2017)	1	1	1	1	1	5
6	(Hardianti et al., 2021)	1	1	0.5	1	1	4.5
7	(Idris & Santoso, 2023)	1	1	1	1	1	5
8	(Jalaluddin et al., 2023)	1	1	0.5	1	1	4.5
9	(Janom et al., 2019)	1	1	0.5	0.5	1	4
10	(Junaidi, 2021)	1	1	0.5	1	1	4.5
11	(Komarudin et al., 2020)	1	1	0.5	1	1	4.5
12	(Laluddin et al., 2021)	1	1	1	0.5	1	4.5
13	(Silmi, 2021)	1	1	1	0.5	1	4.5
14	(Sutrisno, 2017)	1	1	1	0.5	1	4.5
<b>Average Score</b>						<b>4.66</b>	

Based on table 5 above, it can be seen that from the score range of 1 - 5, an average score of 4.66 was obtained. This shows that the 14 articles are suitable to be used as primary references or primary studies.

d. Data Analysis

- 1) *RQ1*. Published articles related to research on reconstruction of foundation ownership arrangements on waqf land in 2014-2023?

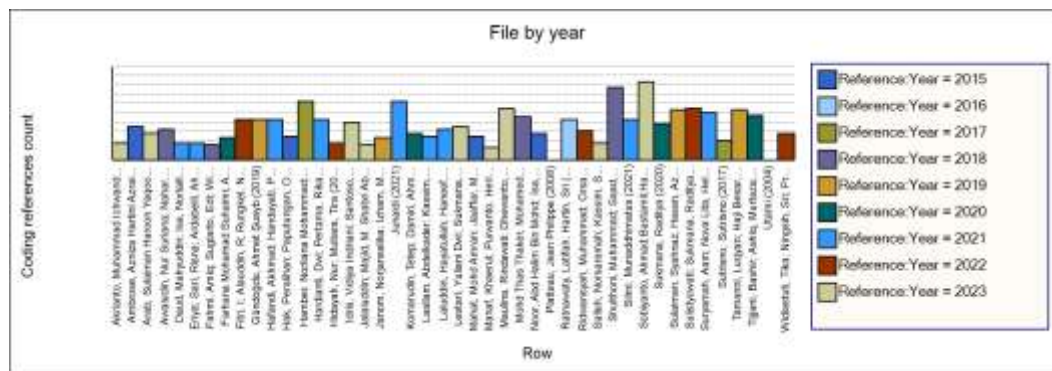


Figure 5. Articles published in the period 2014-2023

Based on Figure 5, during the period 2015-2023 there were 42 publications that discussed related to the above research. Of these 42, when viewed from the number of references related to the research discussed, the most in 2023 was 121 references, while the least in 2016 was 17 references. When viewed from the number of contributions of researchers related to the research discussed then (Sobiyanto, Ahmad;Bustamil;Handyani, 2023) has the most references in 2023. While the least references in 2016.

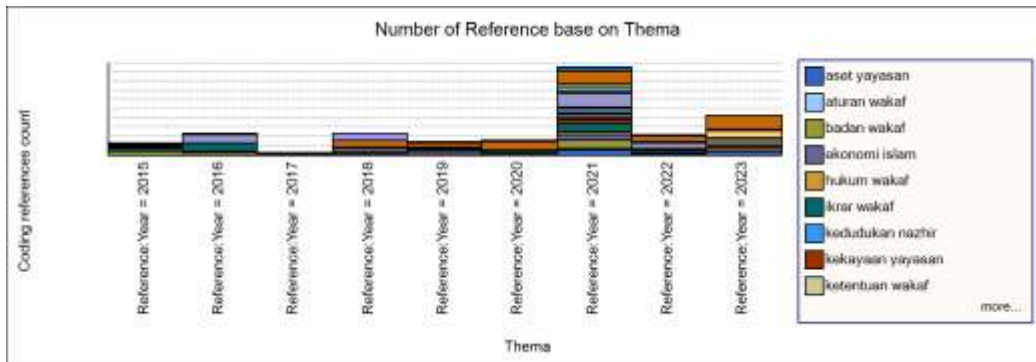


Figure 6. Number of References by Theme in the period 2013-2023

Based on Figure 6, when viewed from the 2015-2023 period, the most dominant theme discussed is the theme of waqf land and waqf institutions (agencies). Where this theme almost every year experiences a consistent number of references. Meanwhile, the least discussed theme is about waqf rules, where only in 2021 the discussion appears as many as 2 references..

- 2) RQ2. What themes are most often discussed in research related to the reconstruction of foundation ownership arrangements on waqf land?

Based on the analysis of the theme network from the research, it can be visualized as in Figure 7

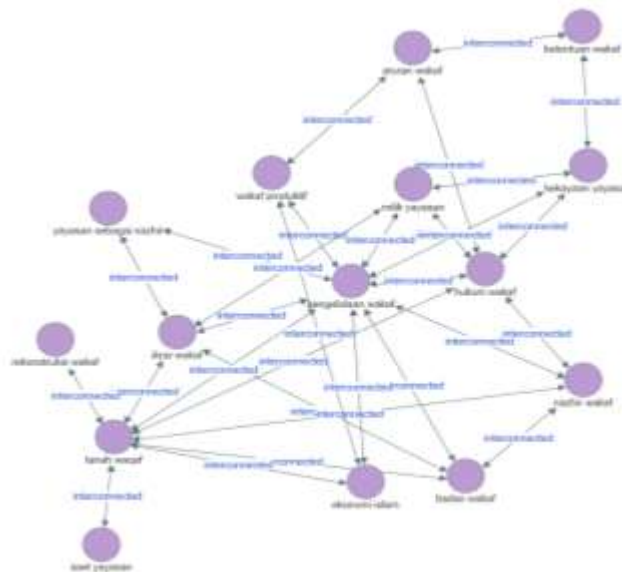


Figure 7. Social Network Analysis base on thema relationship

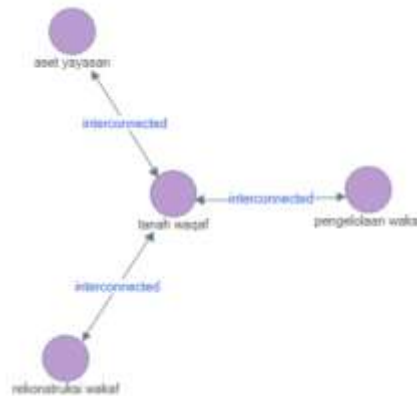
Figure 7 illustrates the social network analysis based on thema relationship, where the themes that are often discussed in the research include waqf land, waqf management, waqf rules, waqf nazir, productive waqf, waqf agency, Islamic economics, foundation as nazir, foundation wealth, foundation assets, and waqf reconstruction.

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From these themes, it shows that there is a connection between one theme and another. This allows it to be studied more deeply to find research gaps or research gaps.

3) RQ3. How is the relationship of waqf land to the foundation related to the reconstruction of the foundation's ownership of waqf land?

There is a close connection between waqf land and the foundation in order to reconstruct the ownership of the foundation. The connection can be seen in Figure 8.



*Figure 8. Relationship of Waqf Land to the Foundation*

Based on Figure 8 above, it can be explained that waqf has a very important role in equalizing welfare and reducing poverty (Fitri et al., 2022). The results obtained in the study 1) In Islamic Law, basically changes in the status of waqf are not allowed, unless the waqf cannot be re-utilized in accordance with the purpose of the waqf, then the change can be made to waqf while in the legislation on waqf in Indonesia to objects that have been waqf cannot be transferred, changes, as stipulated in Article 225 of Presidential Instruction Number 1 of 1991 concerning Legal Compilation Islam, Article 40 of Law Number 41 of 2004 concerning Waqf; 2) The law related to the transfer of waqf land to property rights has consequences for the agreement can be voidable or null and void. unless there is something that can cancel it, such as endorsing land that is not his. As long as the waqf land is not removed, but shifted or transferred to another place and then rebuilt with a larger one. Meanwhile (Idris & Santoso, 2023) reporting related to the foundation involves changes to the foundation's assets, it is necessary to pay attention to the formalities stipulated in the Foundation Law and in the foundation's basic budget. Silmi (2021) stated in his research that legal research will produce coherence truth which is related to systematic legal discussions based on applicable legal principles, legal concepts and related laws and regulations. Arrangements and Procedures for the Transfer of Waqf Land Standing Mosque Buildings into Foundation Assets Procedures in the waqf process are regulated in Law No. 41 of 2004 concerning Waqf jo Government Regulation No. 25 of 2018. He also emphasized that the regulation related to the procedure for transferring waqf land on which the mosque building stands into foundation assets, is regulated in several provisions of laws and regulations. More specifically regulating are the Waqf Law and the Foundation Law, along with their implementing rules. Waqf procedures, regulated in the provisions of the Waqf Law and PP Waqf, especially for immovable waqf property in the form of land are regulated in Article 38 and Article 39 of PP Waqf. By also taking into account the provisions regarding the waqf element in Article 6 of the Waqf Law. While related to the establishment of the Foundation, there are several conditions / documents that must be met in accordance with the provisions of Article 9 jo 16 of the Foundation Law and Article 15 paragraph (2) of the Foundation PP. By taking into account also



Articles 1, 2, 5, 6, 7 and Article 11 of the Foundation Law.

This includes if there are foundation assets derived from waqf assets, in accordance with the provisions of Article 26 paragraph (2) of the Foundation Law and Article 3 of the Foundation PP. The legal consequences arising from the transfer of land that has been entrusted on which stands the mosque building, which is carried out by entering the waqf property into the assets of the Foundation by his family. In relation to waqf reconstruction (Fauza, 2015) argues that therefore, in order for waqf to be managed productively, it is appropriate to reconstruct waqf management in Indonesia by studying and reflecting on countries or institutions that have been able to manage waqf properly and correctly such as Bangladesh and Malaysia. According to Kadarismanto (2014) In his research stated that in carrying out the benefit of the people, it is necessary to reconstruct waqf based on the value of justice, this occurs in the existence of inequality in the allocation for the benefit of worship with the allocation for the advancement of people's welfare. The reconstruction of waqf in Law Number 41 of 2004 is: a. Article 22 of Law Number 41 of 2004 concerning Waqf, added the formulation "Waqf for sources of capital for economic development".

- 4) RQ4. What methods were used in the research related to the reconstruction of the foundation's ownership arrangements for the waqf land?

There are 11 (eleven) methods used in the study in the period 2015 – 2023 from as many as 42 articles, as visualized in figure 9.

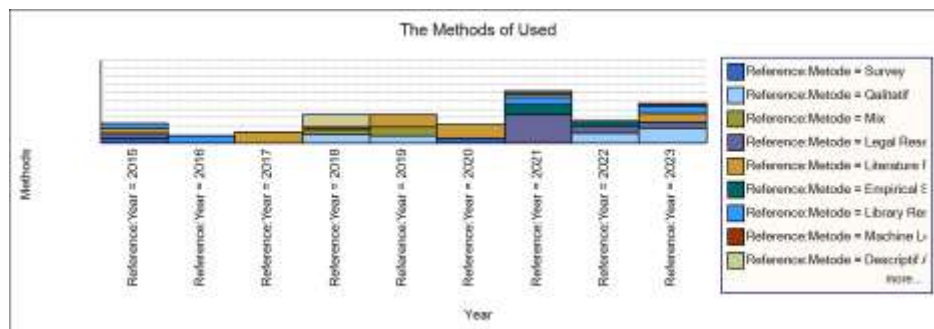


Figure 9. Methods used in the period 2014-2023

Based on figure 8, the survey method used in 2015 as many as 11 references (Noor et al., 2015), Furthermore, from 2016 to 2019 there were no researchers who used the method, but in 2020 there were again 9 references (Suhaimi et al., 2020), From 2021 to 2023, no one will use it anymore. The qualitative method was used in 2018 and 2019 with a considerable number of references even reused in 2022 and 2023 with the number of references increasing from the previous year to 22 references for 2022 and 23 references for 2023 (Gündoğdu, 2019; Mohd Thas Thaker, 2018). The mix method was used only in 2018 as many as 13 references and in 2019 as many as 21 references (Awaludin et al., 2018; Tamanni & Haji Besar, 2019). The legal research method is the most widely referenced research method used, namely in 2021, previously in 2015 there were 10 references, but there was a decrease from 2022 to 2023 (Fitri et al., 2022; Hak & Papatungan, 2015; Hardianti et al., 2021; Idris & Santoso, 2023; Suryamah & Nova Lita, 2021). The literature review method is a method that is often used in the 2015-2023 period, only in 2016, 2018, 2021 and 2022 the method is not used (Ambrose et al., 2015; Hamber & Haneef, 2017; Janom et al., 2019; Maulina et al., 2023; Sukmana, 2020). The empirical study method was used in 2021 and 2022 only, not previously used (Junaidi, 2021; Ridwansyah & Orsantinutsakul, 2022). The library research method is a fairly consistent method of using 17 references, but 4 consecutive years from 2017 –

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2020 the method is not used (Arab & Zakariyah, 2023; Hafandi & Handayati, 2021; Mahat et al., 2015; Ratnawaty & Hartin, 2016). The machine learning method is a research method that can be said to be rarely used or still small, only in 2018 and 2013 the method was used with a number of references that are still (Akrianto et al., 2023; Fahmi et al., 2018). The descriptive analytic method was used in 2018 and in 2021, the method experienced a significant decrease in the number of references (Daud & Isa, 2021; Shulthoni & Saad, 2018). The prototyping method is a very rarely used method, from the period 2015-2023 only in 2021 does the method exist (Eriya et al., 2021). Based on the description above, it can be concluded that of the 11 methods used in the 2015-2023 period, there are methods with a large number of references, namely the Legal Research method as many as 67 references in 2021, while the research method that is often used is Literature Review, although the type of method is still conventional. Therefore, if viewed from its consistency, it can be recommended that the literature review method is the right method for research related to the reconstruction of foundation ownership arrangements over waqf land, by refining from conventional methods to systematic methods or Systematic Literature Review (SLR).

- 5) RQ5. To what extent is waqf land discussed in research related to the reconstruction of foundation ownership arrangements over waqf land?

Research related to the reconstruction of the foundation's ownership arrangements over waqf land has been carried out by several previous researchers. Among these studies there are those who discuss associated with waqf land, as visualization in figure 10.

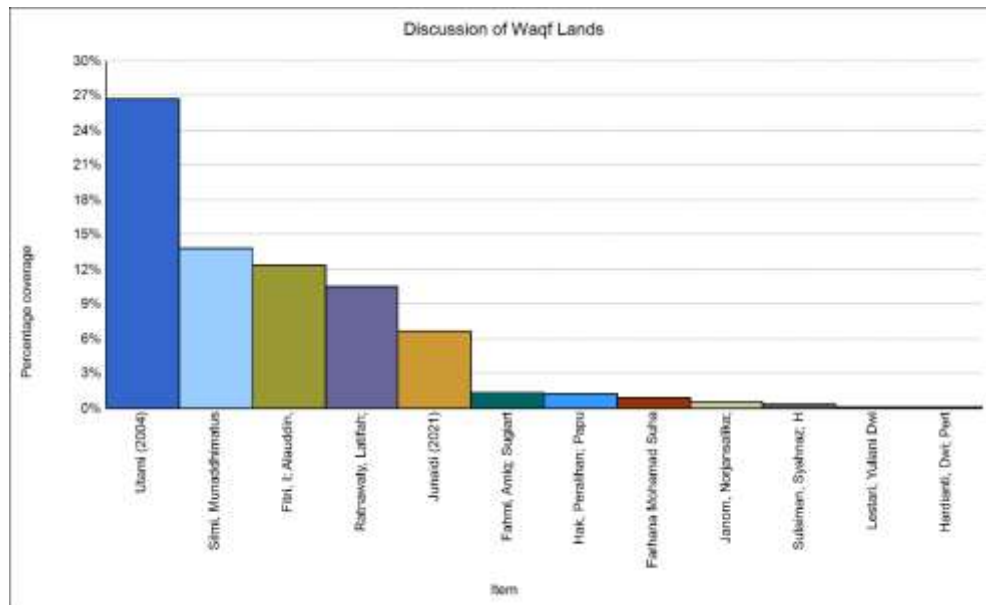


Figure 10. Discussion of Waqf Lands base on Percentage Coverage

Based on figure 9, judging from the aspect of *percentage of coverage*, there are 5 (five) researchers who are dominant in discussing waqf land. Researchers (Rifatunnisa, 2015) discussed by 26.67%, (Silmi, 2021) discussing by of 13.79%, (Fitri et al., 2022) discussed by 12.35%, (Ratnawaty & Hartin, 2016) discussed by 10.58% dan (Junaidi, 2021) discussed by 6.70%.

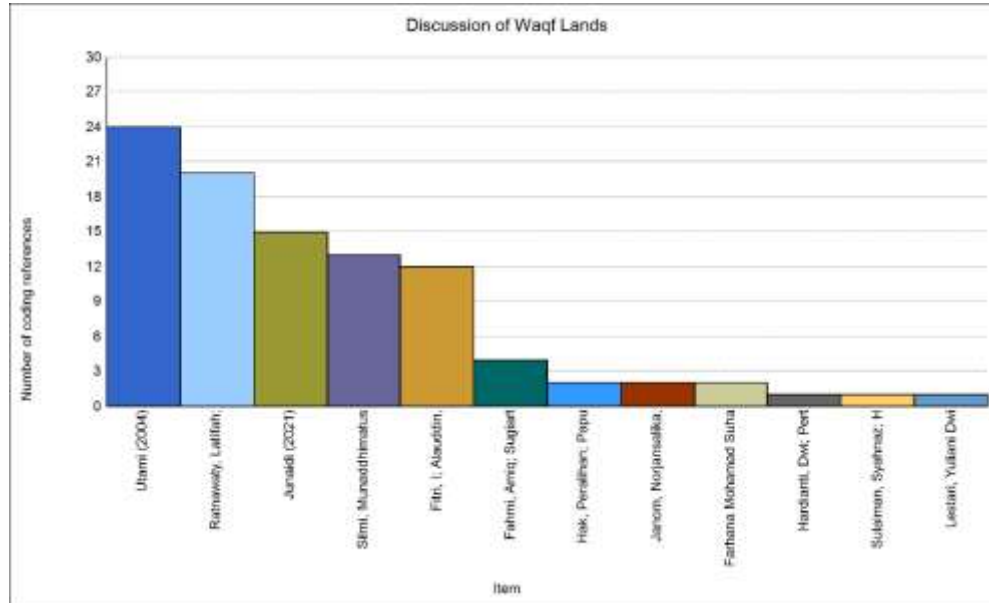


Figure 11. Discussion of Waqf Lands base on Cumber of Coding Reference

Meanwhile in figure 10 shows that the discussion of waqf land is seen from the aspect of the number of reference coding discussed by 5 (five) dominant researchers. Researchers (Rifatunnisa, 2015) As 24 coding reference, (Ratnawaty & Hartin, 2016) as 20 coding reference, (Junaidi, 2021) as 15 coding reference, (Silmi, 2021) as 22 reference dan (Fitri et al., 2022).

#### 4. CONCLUSION AND FUTURE WORK

This systematic literature review investigates the foundation's ownership of waqf land, that is, the reconstruction of the foundation's ownership arrangements over waqf land. We have conducted an extensive literature search for relevant studies published in the period 2014-2023 and finally identified 14 major empirical studies relating to the five research questions (RQs) raised in this article. The main findings of this review are summarized as follows. RQ1. The article that has been published is related to research on the reconstruction of the foundation's ownership arrangements for waqf land in 2014-2023, which has the highest number of references in 2023 while based on references the highest number of coding in 2021. RQ2. The most frequently discussed theme in research relates to the reconstruction of foundation ownership arrangements over waqf land, which has been much discussed about waqf management, waqf law, foundation wealth and waqf land. RQ3. The connection of waqf land to the foundation is related to the reconstruction of the foundation's ownership of the waqf land, there has been a relationship between waqf land, waqf management, foundation assets and the reconstruction of waqf arrangements. RQ4. The method that has been used in research related to the reconstruction of foundation ownership arrangements over waqf land, the method with the number of references often used is the Legal Research method and the literature review method has often been used. RQ5. To the extent to which waqf land has been discussed in research related to the reconstruction of foundation ownership arrangements over waqf land, there are researchers who predominantly discuss waqf land based on the *aspect of percentage of coverage* and based on the aspect of the number of reference coding. Furthermore, the researcher proposed further research related to the issue of justice value-based waqf reconstruction.

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