

DAFTAR PUSTAKA

- Anshar, Z. (2021). *Wakaf Sedekah Jariyah*. <Https://Www.Bwi.Go.Id/Wp-Content/Uploads/2021/04/Wakaf-Sedekah-Jariyah.Pdf>.
- Apriani, D., Robiani, B., & Yulianita, A. (2021). Mewaspadai Investasi Bodong dan Arisan Berantai Online di Desa Kerinjing Kecamatan Tanjung Raja Kabupaten Ogan Ilir. *Sricommerce: Journal of Sriwijaya Community Services*, 2(1), 1–6. <https://doi.org/10.29259/jscs.v2i1.23>
- Burrell, G., & Morgan, G. (2005). *Sociological Paradigms and Organisational Analysis: Elements of the Sociology of Corporate Life* (Reprinted 3). Ashgate Publishing Company.
- Choudhury, M. A. (2018). Tawhidi Islamic Economics in Reference to the Methodology Arising from the Qur'ān and the Sunnah. *ISRA International Journal of Islamic Finance*, 10(2), 263–276. <https://doi.org/10.1108/IJIF-02-2018-0025>
- Damayanti, A., Sugianto, & Atika. (2023). Analysis Of Implementation Of Psak 112 Concerning Wakaf Accounting At Nazhir Center For Productive Waqf Development Mui, North Sumatra. *Journal of Management, Economic, and Accounting*, 2(2), 251–258.
- Dawam, A. (2019). Fenomenologi Pemahaman Tentang Akuntansi dari Kecerdasan Emosional, Spiritual, dan Sosial Mahasiswa (Studi Kasus pada Mahasiswa Prodi Pendidikan Ekonomi STKIP PGRI Bangkalan). *JUPEKO Jurnal Pendidikan Ekonomi*.
- Dewan Standar Akuntansi Syariah, & Ikatan Akuntansi Indonesia. (2018). *DE PSAK 112: Akuntansi Wakaf*.
- Diamastuti, E. (2015). Paradigma Ilmu Pengetahuan Sebuah Telaah Kritis. *Jurnal Akuntansi Universitas Jember*.
- Fattach, A., & Maskun. (2022). Konsepsi Strategis Pengembangan Wakaf Produktif melalui Investasi Berbasis Syariah. *Management of Zakat and Waqf Journal (MAZAWA)*, 3(2), 51–65.
- Hamzah, A. (2020). *Metode Penelitian Fenomenologi Kajian Filsafat & Ilmu Pengetahuan* (N. A. Rahma, Ed.; 1st ed.). Literasi Nusantara.
- Himpunan Fatwa Majelis Ulama Indonesia. (2002). *Wakaf Uang*.
- PSAK 13: Properti Investasi, Pub. L. No. No. 13, PSAK (2012).
- Inayah, I. N. (2020). Prinsip-Prinsip Ekonomi Islam Dalam Investasi Syariah. *Jurnal Ilmu Akuntansi Dan Bisnis Syariah*, 2(2).
- Kamayanti, A. (2021). *Metodologi Penelitian Kualitatif Akuntansi: Pengantar Religiositas Keilmuan (Edisi Revisi)*: Vol. Cetakan 2 (A. Dedi Mulawarman, Ed.). Penerbit Peneleh.
- Kasdi, A., Karim, A., Farida, U., & Huda, M. (2022). Development of Waqf in the Middle East and its Role in Pioneering Contemporary Islamic Civilization: A Historical Approach. *Journal of Islamic Thought and Civilization*, 12(1), 186–198. <https://doi.org/10.32350/jitc.121.10>
- Kulsum, U., & Tamimah. (2021). Instrumen-Instrumen Investasi Syariah Sebagai Alternatif Investasi Bodong. *BISEI: Jurnal Bisnis Dan Ekonomi Islam*, 6(2), 116–134. <http://ejournal.unhasy.ac.id/index.php/bisei>

- Kusumaningtias, R. (2019). The Role of Waqf in Social Development. *International Conference on Economics, Education, Business and Accounting*, 3(11), 348. <https://doi.org/10.18502/kss.v3i11.4018>
- Mulyono, S. H. (2020). Peran Wakaf Sebagai Instrumen Keuangan Publik. *Kasaba: Jurnal Ekonomi Islam*, 13(2), 122–137. <http://ejurnal.uika-bogor.ac.id/index.php/KASABA>
- Muntaqo, F. (2015). Firman Muntaqo: Problematika dan Prospek Wakaf Produktif di Indonesia (h. 83-108) PROBLEMATIKA DAN PROSPEK WAKAF PRODUKTIF DI INDONESIA. *Al-Ahkam*, 25(1), 83–108.
- Nasiri, A., Noori, A., & Salleh, M. C. M. (2019). Acceptance and Practices of Cash WAQF among University's Students. *International Journal of Academic Research in Accounting, Finance and Management Sciences*, 9(3). <https://doi.org/10.6007/ijarafms/v9-i3/6325>
- Nissa, C. (2017). Sejarah, Dasar Hukum dan Macam-Macam Wakaf. *Jurnal Keislaman, Tazkiya*, 18(2).
- Niswatin. (2022). *Fenomenologi Islam untuk Penelitian Akuntansi (Paradigma, Metodologi, dan Metode, serta Contoh Penelitian)*: Vol. Cetakan ke-1 (A. Redy Setiawan, Ed.). Penerbit Peneleh.
- Nurfadilah, Wahyuni, I., & Subaida, I. (2022). Pengaruh pengetahuan invest dan kemauuan tecg terhadap keputusan invest. *Jurnal Mahasiswa Entrepreneur (JME)*, 1(8), 1630–1644.
- OJK. (2023). Awal 2023, Satgas Waspada Investasi Temukan 10 Investasi Tanpa Izin Dan 50 Pinjaman Online Tanpa Izin .
- Osman, A. Z., & Agyemang, G. (2020). Privileging Downward Accountability in Waqf Management. *Journal of Islamic Accounting and Business Research*, 11(3), 533–554. <https://doi.org/10.1108/JIABR-05-2017-0064>
- Prastiwi, I. E., Fitrianingsih, F., Sinudarsono, N. R., & Abdillah, Z. R. (2022). Investasi Publik dengan Wakaf Tunai. *Jurnal Ilmiah Ekonomi Islam*, 8(1), 1022–1026.
- Pyeman, J., Hasan, H., & Ahmad, I. (2016). Modernizing Waqf Performance Evaluation by Waqf Management Efficiency Index. In *Asia-Pacific Management Accounting Journal* (Vol. 11, Issue 2).
- Rahma, V., & Bustamin. (2021). Pemanfaatan Tanah Wakaf Sebagai Lahan Produktif dalam Tinjauan Fiqh Muamalah. *J-HES Jurnal Hukum Ekonomi Syariah*, 5(2).
- Ramdhani, A. F., Mulyana, R., Farit, &, & Afendi, M. (2022). Analysis of Factor Influencing The Cash Waqf Receiving Through Fintech Wakf (Crowdfunding Waqf Model). *Postgraduate Journal of Islamic Economics, Finance and Accounting Studied*, 1(1).
- Risnaeni, U. S., & Zuhdi, M. A. (2021). Konsep investasi dalam akuntansi syariah. *Muhasabatuna: Jurnal Akuntansi Dan Keuangan Islam*, 2(1), 060. <http://ejurnal.iaisyarifuddin.ac.id/index.php/muhasabatuna>
- Sariguna, P., & Kennedy, J. (2019). Penentuan Keputusan Investasi Saham Berdasarkan Undervalued dan Overvalued Price. *Jurnal Akuntansi & Ekonomi FE. UN PGRI Kediri*, 4(3).
- Septyan, K., & Heryawan, M. R. (2023). Makna Aset yang Melekat Pada Anak Dalam Perspektif Akuntan Pendidik. *Jurnal Bisnis Dan Akuntansi*, 25(1), 119–130. <http://jurnaltsm.id/index.php/JBA>

- Setiawan, A., & Wahyudin. (2023). *Factors Affecting Waqf Decision : Systematic Literature Review*. International Sutendent's Conference on Accounting & Business, 2(1).
- Shahnaz, S. (2015). Penerapan PSAK No. 109 Tentang Pelaporan Keuangan Akuntansi Zakat, Infaq/Sedekah pada Badan Amil Zakat Provinsi Sulawesi Utara. *Jurnal EMBA*, 3(4), 315–324.
- Shonhadji, N. (2021). Penggunaan Teori Sosial Dalam Paradigma Interpretif pada Penelitian Akuntansi. *Jurnal Kajian Akuntansi*, 5(1), 49–68. <http://jurnal.ugj.ac.id/index.php/jka>
- Sugiyono. (2013). *Metode Penelitian Kuantitatif, Kualitatif, dan R&D* (19th ed.). Penerbit Alfabeta.
- Tradiyah, I. (2023). *Konsep Amal Jariyah Dan Dosa Jariyah Diera Digitalisasi*.
- Tri Septiani, A., Fauzi, A., & Kismayanti Respati, D. (2019). Analysis of Factor That Influence Community's Interest in Money Waqf in Bogor District: Muslim Society Perspective. *Journal of Economic Education, Office and Accounting*, 7(2), 101–111. <https://doi.org/10.21009/JPEPA.007.x.x>
- Triyawan, A., Ahmad, N., Haris, A. A., & Hadi, N. A. (2022). The Implementation of Productive Waqf in Pesantren Gontor. In *Islamic Banking, Accounting and Finance International Conference*.
- Triyuwono, I., Dedi Mulawarman, A., & Widya Prihatiningtias, Y. (2017). Accounting and Finance Review Transcendental and Social Accountability in Productive Waqf Assets. *Accounting and Finance Review*, 2(1), 9–16. <https://ssrn.com/abstract=3000171>
- Utomo, S. B., Masyita, D., & Hastuti, F. (2020). Why Cash Waqf Fails to Meet the Expectation: Evidence from Indonesia. *Otoritas Jasa Keuangan*.
- Yulis Terfiadi, S., Jais, M., Mahdi, S., & Husein, R. (2023). The Potential of The Islamic Capital Market (ICM) as an Investment Model for the Baitul Mal. *Journal of Trends Economics and Accounting Research*, 3(4), 620–628. <https://doi.org/10.47065/jtear.v3i4.635>
- Yusuf, A. O., Leyni, N., Junurham, N. P., & Adam, U. A. (2021). Bibliometric Assessment of Scholarly Publication on Waqf (Islamic Endowment). In *International Journal of Economics* (Vol. 29, Issue 1).