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The 8th Southeast Asia International Philanthropy Conference 2023 (SEAIPC2023)

**Future of Philanthropy and Sustainable Development:
Holistic Approach towards Innovative Fundraising
and Strategic Entrepreneurial Partnership
for Societal Well-Being**

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WAQF LINKED TO ISLAMIC COOPERATIVE (WAQF, PROFIT AND LOSS SHARING, ZAKAT)

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Abstract

One of the concepts that can be offered to solve the problem of the global economic crisis is the Islamic economic system, the application of which is integrated into the existing economic system. The Islamic Finance Institution (IFI) in Indonesia has a great opportunity to be developed. Profit and Loss Sharing (PLS) can be used as an alternative solution to replace the interest system. The purpose of this study is to discuss the Islamic Cooperatives practice model with capital from waqf, with The PLS operational system, and followed with charity zakat activities. Writing methodology applied in this study is a descriptive method with a qualitative approach (literature review). The concept of the Islamic Cooperatives model is found whose capital comes from productive waqf funds, so that the system can be full non-riba and its activities can be full ratio for profit and loss sharing (PLS). Savings are organized without interest (0%) and deposits with a profit-sharing ratio. Cooperative's operation are taken from a small percentage of cooperative's capital as a waqf fund manager. The Cooperative's profits from business revenue sharing are partly regulated as zakat and the other part is for business development and situational reserves. The implications are necessary to think of Islamic economic experts to realize enabling conditions, in the form of supporting regulations, increasing the competence and professionalism of the nazir, as well as sufficient education/literacy. The value of this paper can be a bridge to review Islamic Cooperative practices in the future.

Keywords: Islamic Cooperatives, Waqf, Profit and Loss Sharing