

## BIBLIOGRAFI

### RUJUKAN BAHASA ARAB

- ‘Abdullah bin Aḥmad bin Maḥmūd al-Nasafī (2001), *Tafsīr al-Nasafī: Al-Musamma Madārik al-Tanzīl wa Ḥaqāiq al-Ta’wīl*, Beirut: Dār al-Kitāb al-‘Ilmiyyah
- ‘Abdullah Muḥammad ‘Abdullah (1996), *Wilāyah al-Ḥisbah fī al-Islām*, Kaherah: Maktabah al-Zahra’
- Abī ‘Abdullah Muḥammad bin Aḥmad al-Ansarī al-Qurtubī (1993), *Al-Jāmi’ al-Aḥkām al-Qurān*, Beirut: Dār al-Kitāb al-‘Ilmiyyah
- Abī al-Ḥasan ‘Ali bin Muḥammad bin Ḥabīb al-Baṣrī al-Baghdadī Al-Mawardī (1966), *Al-Aḥkām al-Sultāniyyah wa al-Wilāyah al-Dīniyyah*, Mesir: Syarikah Maktabah wa Maṭba‘ah Muṣṭafa al-Bābī al-Ḥalabī wa Aulāduhu
- ‘Abd al-Ḥasīb Riḍwan (1990), *Dirāsāt fī Al-Ḥisbah min al-Nāḥiyatain: Al-Tārikhiyyah wa Al-Fiḥiyyah*, Kaherah: Al-Maṭba‘ah al-Islamiyyah
- ‘Abd al-Rahman Muḥammad Badawi (2006), *Al-Islām wa al-Raqābah al-Māliyah al-Mu‘āsarah*, Kaherah: Dar al-Ahmadī li al-Nasyr
- Abī Ya’la Muḥammad bin al-Husīn al-Farrā’ al-Ḥanbalī (1983), *Al-Aḥkām al-Ṣultāniyyah*, Beirut: Dar al-Kitāb al-‘Ilmiyyah
- Abi Ya’la Muhammad bin al-Ḥussain (1983), *Al-Aḥkam al-Ṣultāniyyah*, Beirut: Dār al-Kitāb al-‘ilmiyyah
- Ahmad al-Raisūnī (2002), *Al-Fikr al-Maqāsidī: Qawā‘iduhu wa fawāiduhu*, Kaherah: Dār al-Kalimah
- Ahmad Badr ( 1982), *Usūl al-Baḥth al-‘Imi wa Manāhijuh*, Kuwait: Wakalah al-Maṭbuū‘ah
- ‘Ali bin Muḥammad bin Ḥabīb al-Māwardī al-Syafī‘e (2002), *Al-Ruṭbah fī Ṭolab al-Ḥisbah*, Al-Qaherah: Dar al-Risalah

- Al-Imām ‘Ali bin Muḥammad bin Ḥabīb al-Māwardi al-Syafī‘e (2002), *Al-Ruṭbah fī Ṭalab al-Ḥisbah*, Kaherah: Dar al-Risālah
- Al-Mawardi, *Al-Aḥkām al-Sultāniyyah wa al-Wilāyah al-Dīniyyah*, Beirut: Dār al-Kitāb al-‘Ilmiyyah
- ‘Aṣām al-Ṣabbābaṭī *et.al.* 2001), *Ṣaḥīḥ Muslim bi Syarh al-Nawāwī*, Kaherah: Dār al-Hadith
- ‘Auf Maḥmud al-Kafrāwī (2006), *Al-Raqābah al-Māliyyah fī al-Islām*, Iskandariah: Markaz al-Iskandariah li al-Kitāb
- Dhiau al-Din Muhammad bin Ahmad bin Abi Zaid ( 2001), *Ma‘ālim al-Qurbah fī ahkam al-Hisbah*, Beirut: Dār al-Kitab al-‘ilmiah
- Ḥussain Rātīb Yūsuf Rayyān (1999), *Al-Raqābah al-Māliyah fī al-Fiqh al-Islāmī*, Jordan: Dār al-Nafāis
- Khalid Khalīl al-Zāhir *et.al.* (1997), *Nizam al-Ḥisbah : Dirāsah fī al-Idārah al-Iqtisādiyyah li al-Mujtama’ al-‘Arabī al-Islāmī*, Amman: Dar al-Masīrah
- Khālīd Khalīl al-Zāhir dan Ḥusīn Muṣṭafā (1997), *Nizam al-Ḥisbah: Dirāsah fī al-Idārah al-Iqtisādiyyah li al-Mujtama’ al-‘Arabī al-Islāmī*, Amman: Dār al-Masīrah
- Muḥammad ‘Alī al-Ṣābūnī (1996), *Ṣafwaṭ al-Tafāsīr : Tafsīr li al-Qurān al-Karīm*, Beirut: Dār al-Fikr
- Muḥammad Jamāl al-Dīn al-Qāsimī al-Dimasyqī (1929), *Mau‘izah al-Mu‘minīn min Iḥya’ ‘Ulum al-Dīn*, Mesir: Dar al-Ḥusūl wa al-Nasyr
- Muḥammad Sālim Hēshim (2008), *Ṣaḥīḥ Muslim li al-Imam Muslim bin al-Ḥujjāj al-Qasyairī al-Naisābūrī*, Jilid 1, Beirut: Dār al-Kutub
- Mūsa Rāḍī Naṣṣār (2002), *Nizām al-Ḥisbah fī Al-Islām baina al-Nazr wa al-Taṭbīq*, Beirut: Dār al-Hādī
- Qutb Ibrāhīm Muḥammad (1988), *Al-Siyāsah al-Māliyah li al-Rasūl*, Mesir: Al-Haiyah al-Miṣriyyah al-‘Āmmah li al-Kitāb

Rasyād ‘Abās Ma’tuq (1982), *Nizam al-Ḥisbah fī al-‘Irāq Hatta ‘Asr al-Makmūn: Nasyathu wa Taṭawaruh*, Jeddah: Dār al-Bilād

Sa’ad bin ‘Abdullah bin Sa’ad (1987), *Al-Ḥisbah wa al-niyabah al-‘āmah-Dirāsah Muqāranah*, Riyāḍ:Dār al-Rasyd

Saham Mustafa Abu Zaid ( 1986 ), *Al-Hisbah fī Misr al-Islamiyyah min al-Fath al-‘Arabi ila Nihayah al-‘Asr al-Mamluki*, Kaherah: Al-Hay’ah al-Miṣriyyah al-‘Āmmah li al-Kitab

Sayyid Qutb (1982), *Fi Zilāl al-Qurān*, Beirut: Dār al-Syurūq

Ṣubḥī ‘Abd al-Mun‘im Muḥammad, Dr., (1993), *Al-Ḥisbah fī al-Islam: Baina al-Nazariyyah wa al-Tatbīq*, Mesr: Dar al-Riyadh al-Ṣāliḥīn

Taqiyuddn bin Taimiyah, taḥqīq oleh Muhammad Zahrī al-Bukhār (1980), *Al-Ḥisbah fī al-Islām*, Kaherah: Matāba’ al-Dajwī

Wahbah al-Zuhailī (2001), *Al-Tafsīr al-Waṣīt*, Beirut: Dār al-Fikr al-Mu‘āṣir

## **RUJUKAN BAHASA INGGERIS**

Abdullah Haron *et.al* (2013), *Ethics in Islamic Finance*, Kuala Lumpur: IBFIM

A.L.M Abdul Gafoor (1995), *Interest-free Commercial Banking*, Groningen: APPTec Publication

Bank Negara Malaysia (2010), *Shariah Governance Framework for Islamic Financial Institutions*, Kuala Lumpur: Bank Negara Malaysia

Barbara Hanson(1999), *The Research Process Creating Facticity*, Illinois: Waveland Press

Barry P. Right (1991), *Introduction To Research Method in Postgraduate Theses and Dissertations*, Newland, Kingston: The University of Hull

Christine A. Hult (1996), *Researching and Writing in The Social Sciences*, Nedham Heights, USA: A Simon & Schuster Company

- Chua Yan Piaw (2012), *Mastering Research Methods*, Shah Alam: Mc Graw Hill Education
- Fuad Al-Omar & Mohammed Abdel-Haq (1996), *Islamic Banking: Theory, Practice and Challenges*, London: Zed Books
- Gerald R. Adams et al. (1991), *Understanding Research Methods (2<sup>nd</sup> Edition)*, New York: Longman New York and London
- International Centre for Education in Islamic Finance (2008), *Shariah Compliance and Audit*, Kuala Lumpur: International Centre for Education in Islamic Finance (INCEIF)
- James A. Black, Dean J. Champion (1996). *Method and issues in Social Research*, New York: John Wiley and Sons
- James A. Holstein (1995), *The Active Interview: Qualitative Research Methods Series 37*, London: Sage Publication. Inc
- Lee Cuba (1993), *A Short Guide To Writing About Social Science (2<sup>nd</sup>. Edition)*, New York: HarperCollins College Publisher
- Muhammad Ridhwan Ab. Aziz (2015), *Islamic Banking and Finance in Malaysia*, Nilai: USIM Publisher
- Paul D. Leedy *et.al* (2016), *Practical Research: Planning and Design*, Boston: Pearson Education, Inc
- Peter Langley (1988), *Doing Social Research: A Guide to Coursework*, Lancashire: Causeway Press Ltd
- Ranjit Kumar (2012), *Research Methodology: A Step-by-Step Guide for Beginners*, London: Sage Publications
- Santosh Gupta (1993), *Research Methodology and Statistic Techniques*, New Delhi: Deep and Deed Publications
- Sheila Nu Nu Htay *et.al* (2013), *Accounting, Auditing and Governance for Takaful Operations*, Singapore: John Wiley & Sons

Sherri L. Jackson (2011), *Research Methods: A Modular Approach*, Belmont: Wadsworth Cengage Learning

Suhaila Abdul Hamid, Amir Shaharuddin & Norhaziah Nawai (2007), *Readings in Islamic Financial Services*, Nilai: Kolej Universiti Islam Malaysia

Syed Alwi Mohamed Sultan (2007), *A Mini Guide to Shariah Audit for Islamic Financial Institutions-A Primer*, Kuala Lumpur: CERT Publications Sdn. Bhd.

William D. CRANO *et.al.* (1986), *Principles And Methods of Social Research*, Boston: Allyn and Bacon, Inc

## **RUJUKAN BAHASA MELAYU**

Al-Imām Abī Ḥāmid Muḥammad bin Muḥammad al-Ghazālī (1998), *Iḥya' 'Ulūm al-Dīn*, Kaherah: Dār al-Hadith, j. 2, h. 257

Auni bin Haji Abdullah (2000), *Hisbah dan Pentadbiran Negara*, Kuala Lumpur: Ikdas

Islamic Banking and Finance Institute Malaysia (2011), *Panduan Asas Perbankan Islam*, Kuala Lumpur: IBFIM

Jasser Auda (2014), *Memahami Maqasid Syariah: Peranan Maqasid Dalam Pembaharuan Islam Kontemporari (terjemahan)*, Batu Caves: PTS Islamika Sdn. Bhd.

Mardzelah Makhsin (2008), *Hisbah: Sistem Pengawasan dan Etika Pengurusan*, Sintok: Penerbit Universiti Utara Malaysia

Muhammad Kamal Azhari (1993), *Bank Islam: Teori dan Praktik*, Kuala Lumpur: Dewan Pustaka Fajar

Mustafa Dakian (2005), *Sistem Kewangan Islam: Instrumen, Mekanisme dan Perlaksanaanya di Malaysia*, Kuala Lumpur: Utusan Publications.

Sidek Mohd. Noah (2002), *Reka Bentuk Penyelidikan, Falsafah, Teori dan Praktis*, Serdang: Penerbit Universiti Putra Malaysia

Sudin Haron (1996), *Prinsip dan Operasi Perbankan Islam*, Kuala Lumpur: Berita Publishing Sdn. Bhd.

#### **TERBITAN RASMI BANK ISLAM MALAYSIA BERHAD (BIMB)**

BIMB (2009), *Laporan Tahunan Bank Islam Malaysia Berhad 2009*, Kuala Lumpur: BIMB

BIMB (2010), *Laporan Tahunan Bank Islam Malaysia Berhad 2010*, Kuala Lumpur: BIMB

BIMB (2011), *Laporan Tahunan Bank Islam Malaysia Berhad 2011*, Kuala Lumpur: BIMB

BIMB (2012), *Laporan Tahunan Bank Islam Malaysia Berhad 2012*, Kuala Lumpur: BIMB

BIMB (2013), *Laporan Tahunan Bank Islam Malaysia Berhad 2013*, Kuala Lumpur: BIMB

BIMB (2014), *Laporan Tahunan Bank Islam Malaysia Berhad 2014*, Kuala Lumpur: BIMB

BIMB (2015), *Laporan Tahunan Bank Islam Malaysia Berhad 2015*, Kuala Lumpur: BIMB

#### **JURNAL**

Ahmad Faizol Ismail (2011), *Perbandingan antara Hisbah dan Majlis Penasihat Syariah Sistem Perbankan Islam*, dalam *Jurnal Islam dan Masyarakat Kontemporari*, Universiti Sultan Zainal Abidin, 2011 (Edisi Khas)

Athar Murtuza dan Wagdy Abdallah (2007), *Islamic Muhtasib And American CPAs: A comparative Study Of Institutions Meant To Protect Public Interest* dalam *Journal of Accounting – Business & Management* 14(2007)

- Azrin Ibrahim (2015), *Kepentingan Hisbah dan Amalannya di Malaysia*, dalam Jurnal Islam dan Masyarakat Kontemporari, Universiti Sultan Zainal Abidin, Bil. 11, 2015 (Edisi Khas)
- Hisham Yaacob *et.al*, (2014), *Exploring Undergraduate Students' Understanding of Shari'ah Auditing in Brunei*, dalam Middle-East Journal of Scientific Research 19(1): 52-60, 2014
- Muhammad Shaukat Malik *et.al* (2011), *Controversies that make Islamic banking controversial: An analysis of issues and challenges*: American Journal of Social and Management Sciences, ISSN: 2151-1559
- Nawal Kasim dan Zuraidah Mohd. Sanusi (2013), *Emerging issues for auditing in Islamic Financial Institutions: Empirical evidence from Malaysia*, dalam IOSR Journal of Business and Management, Volume 8, Issue 5 (Mar-Apr. 2013)
- Nawal Kasim *et.al.*, (2013), *Assessing the current practice of Auditing in Islamic Financial Institutions in Malaysia and Indonesia*, dalam International Journal of Trade, Economics and Finance, Vol. 4, No. 6, December 2013
- Nawal Kasim *et.al*, (2013), *Shariah Governance for Islamic Capital market: A Step Forward* , dalam International Journal of Education and Research, Vol. 1, No. 6, Jun 2013
- Nawal Kasim *et.al* (2009), *Shariah Auditing in Islamic Financial Institutions: Exploring the gap between the "desired" and the "actual"*, dalam Global Economy and Finance Journal, 2(2), h. 127-137, ISSN 1834-5883
- Noraini Mohd. Ariffin, Simon Archer, Rifaat Ahmed Abdel Karim (2009), *Issues of Transparency in Islamic Banks*, Review of Islamic Economics, Vol. 13, No. 1
- Syed Faiq Najeeb dan Shahul Hameed Mohamed Ibrahim (2013), *Professionalizing the Role of Shari'ah Auditors: How Malaysia Can Generate Economic Benefits*, Pacific-Basin Finance Journal

## **KERTAS SEMINAR / PROSIDING**

- Abdul Rahim Abdul Rahman (2008), *Shariah Audit for Islamic Financial Services: The Needs and Challenges*, Kertas Seminar: The ISRA Islamic Finance Seminar, Kuala Lumpur

Abdul Razak Yaakob (2007), *Shariah Compliance Audit: Audit Risk Process* ( Kertas slaid Shariah Compliance Audit Workshop ), Kuala Lumpur: Islamic Banking and Institute Malaysia

Hisham Yaacob (2012), *Issues and Challenges of Shari'ah Audit in Islamic Financial Institutions: A Contemporary View*, Kertas prosiding 3<sup>rd</sup>. International Conference on Business and Economic Research, 12-13 March 2012, Golden Flower Hotel, Bandung, Indonesia

## **TESIS / DESERTASI**

Abdul Rahman bin A. Shukor(2005), *Aplikasi Konsep Al-Saraf dalam Tukaran Mata Wang Asing di Bank Islam Malaysia Berhad (BIMB)*, (Disertasi Sarjana Syariah, Jabatan Syariah dan Ekonomi, Akademi Pengajian Islam, Universiti Malaya)

Aminudin Mohamad(2004), *Pendakwaan Berasaskan Hisbah dalam Sistem Pengadilan Islam*, (Disertasi Sarjana Syariah, Jabatan Fiqh dan Usul, Akademi Pengajian Islam, Universiti Malaya)

Fadhluul Rahman bin Azizan (2003), *Produk-Produk Perbankan Islam di Ibu Pejabat Bank Islam Malaysia Berhad (BIMB)*, (Disertasi Sarjana Syariah, Jabatan Syariah dan Ekonomi, Akademi Pengajian Islam, Universiti Malaya)

Khairiah binti Mohamed(2008), *Pelaksanaan Hisbah di Majlis Perbandaran Kota Bharu Bandar Raya Islam (MPKB-BRI): Kajian Dari Perspektif Hukum*, (Disertasi Sarjana Syariah, Jabatan Fiqh dan Usul, Akademi Pengajian Islam, Universiti Malaya)

Lailatuazila binti Ibrahim (2008), *Pencapaian Objektif Syariah dalam Sistem Perbankan Islam: Kajian di Bank Islam Malaysia*, (Disertasi Sarjana Syariah, Jabatan Syariah dan Ekonomi, Akademi Pengajian Islam, Universiti Malaya)

Mohd. Zamri Roslan (1995), *Pegawai Penguatkuasa Agama: Bidangkuasa, Masalah dan Penyelesaiannya*, (Kertas projek Diploma in Islamic Judiciary and Practice, Universiti Islam Antarabangsa Malaysia)

Muhammad Firdaus bin Muhammad Hatta (2005), *Al-Hisbah wa Dauruha fī Himāyah al-Sauq: Dirāsah Fiqhiyyah Muqāranah bi Al-Qānūn al-Malīzī*, (Tesis ijazah Sarjana Fiqh dan Usūl Fiqh, Universiti Islam Antarabangsa Malaysia)



- Nawal binti Kasim (2009), *Dynamics of Shariah Auditing in Islamic Institutions: A Study of the Malaysian Islamic Financial Sector*, (Tesis Doktor Falsafah dalam Perakaunan, Kulliyyah of Economics and Management Sciences, Universiti Islam Antarabangsa Malaysia)
- Noranita binti Mat Rozi (2003), *Institusi Hisbah Dalam Pentadbiran Islam: Satu Kajian Mengenai Sejarah dan Pelaksanaannya di Bahagian Penguatkuasa Kementerian Perdagangan Dalam Negeri dan Hal Ehwal Pengguna*, (Disertasi Sarjana Usuluddin, Jabatan Sejarah dan Tamadun Islam, Akademi Pengajian Islam, Universiti Malaya)
- Nur Laili Ab. Ghani (2014), *An Analysis of Shariah Audit Practices in Islamic Banks in Malaysia*, (Disertasi Sarjana Sains dalam Perbankan dan Kewangan Islam, Institute of Islamic Banking and Finance, Universiti Islam Antarabangsa Malaysia)
- Ratna Mulyany (2008), *Shariah Audit for Islamic Institutions: Perceptions of Accounting Academicians, Audit Practitioners and Shariah Scholars*, (Disertasi Sarjana Sains dalam Perakaunan, Kulliyyah of Economics and Management Sciences, Universiti Islam Antarabangsa Malaysia)
- Syahrul Faizaz Abdullah (2003), *Institusi Hisbah Dalam Sistem Islam: Suatu Kajian Mengenai Sejarah dan Pelaksanaannya di Direktorat Penguatkuasaan DBKL*, (Disertasi Sarjana Usuluddin, Jabatan Sejarah dan Tamadun Islam, Akademi Pengajian Islam, Universiti Malaya)
- Wan Mohd. Ashraf bin Wan Draman (2015), *Aplikasi Audit Syariah dalam Institusi Kewangan Islam di Malaysia: Kajian di Bank Islam Malaysia Berhad*, (Disertasi Sarjana Syariah, Jabatan Syariah dan Pengurusan, Akademi Pengajian Islam, Universiti Malaya)

## LAMAN SESAWANG

Bank Islam Malaysia Berhad (BIMB), <http://www.bankislam.com>

*Committee of Sponsoring Organizations (COSO)*: <http://www.coso.org>

## TEMUBUAL

Prof. Dato' Dr. Ahmad Hidayat Buang, Pengerusi Majlis Penasihat Syariah BIMB, 19 Oktober 2016, di Akademi Pengajian Islam Universiti Malaya.

Prof. Dr Ashraf Md. Hashim, Ahli Penasihat Syariah Bank Negara Malaysia merangkap Ketua Pegawai Eksekutif dan Penyelidik Kanan Akademi Penyelidikan Antarabangsa bagi Kewangan Islam (ISRA), 17 Ogos 2016, di Pejabat Ketua Pegawai Eksekutif ISRA Consultancy, Lorong Universiti A, 59100 Kuala Lumpur.

Ustaz Ali Othman, Timbalan Pengurus Semakan, Syariah, Bahagian Syariah, Bank Islam Malaysia Berhad, 15 Ogos 2016 dan 9 November 2016, di Bilik Talhah, Tingkat 15, Menara Bank Islam , Jalan Perak Kuala Lumpur.

Ustaz Mohd. Nazri Chik, Ketua Pegawai Syariah, Bahagian Syariah, Bank Islam Malaysia Berhad, Pejabat Bahagian Syariah BIMB, 9 November 2016, di Tingkat 27, Menara Bank Islam , Jalan Perak Kuala Lumpur.

Cik Norrulhuda Kulop Alang, Timbalan Pengurus Audit Dalaman (Pemangku Ketua Audit Syariah) Bank Islam Malaysia Berhad, 15 Ogos 2016 dan 9 November 2016, di Bilik Talhah, Tingkat 15, Menara Bank Islam , Jalan Perak Kuala Lumpur.