

**STRATEGY TO INCREASE THE ACCOUNTABILITY OF SHARIA MAQOSHID ASPECTS OF CWLS TRANSACTIONS  
FOR NAZIRS**

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**ABSTRACT**

This study aims to identify the most influential strategies in increasing the accountability aspects of maqoshid sharia CWLS transactions by Nazir by first identifying the problems that exist in each element of maqoshid sharia, the solutions that have been carried out by nazir, and some future strategies. The method used is the Analytical Network Process qualitative approach. The data collected comes from informants from BWI, regulators, government, Nazirs, and LKSPWU. The results of the research show several identified strategies. Development and dissemination of the first competencies for sustainable waqf managers and communities related to the CWLS program, professional management, and accounting and reporting, technology. The second strategy is determining what information rules are presented to individual and non-individual wakif parties, such as regulators, the government, LKSPW with an influence level of 34% each. the implications of Nazir's results must apply the main strategy resulting from this research to gain the trust of the community so that the interest in waqf is higher. For BWI and the Government, it is necessary to establish the necessary regulations and full supervision for compliance.

**Keywords:** *Accountability, Maqoshid, Sharia, CWLS, ANP*

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