EDITORIAL

بسم الله الرحمن الرحيم

In the Name of Allah, Most Gracious, Most Merciful

ACADEMIC INTEGRITY

It is easier to describe academic integrity in terms of what it is not. Plagiarism is often associated with a lack of academic integrity. Lack of academic integrity is also manifested in the use of inaccurate data, misrepresentation of data, and misuse of artificial intelligence (AI) tools for paraphrasing in academic writing.

In an article on ‘Research Ethics: Decoding Plagiarism and Attribution’, iThenticate describes ten forms of plagiarism and attribution issues as rated by several hundred scientific researchers according to their perceived degree of occurrence and seriousness. Failure to provide accurate citations and not citing a reference when paraphrasing were not the only types of common plagiarism mistakes. Many authors do not realise that using work from their own previously published articles without attribution is a case of self-plagiarism. Also, submitting a manuscript to multiple publications, resulting in the same article being published more than once, is a serious violation of research ethics and academic integrity. The latter was ranked second among the most common forms of plagiarism by the iThenticate report. The forms of plagiarism perceived as being most serious include: taking the work of another author and publishing it under one’s own name; verbatim copy-and-paste without proper attribution; providing inaccurate authorship; listing authors who made no contribution to the research; and denying credit to contributing authors.

While it is the responsibility of authors to uphold the highest values associated with academic integrity, such as honesty, trust, fairness, respect and responsibility, publishers and journal editors are equally responsible to ensure that submitted manuscripts do not breach academic conduct standards. Plagiarism detection software such as iThenticate or Turnitin is often used to detect the similarity index of the content with other sources, thus helping editors to determine if the content draws significantly from other publications or has been previously published elsewhere, either partly or in a substantially similar form, by the same authors. Submitted articles often have to be passed through such software multiple times and adjusted accordingly to ensure a consistently low similarity level at the different stages of the publication process. Based on the editor’s experience at ISRA International Journal of Islamic Finance (IJIF), it has even been discovered, just as an article is about to be published, that an article of similar content was recently published elsewhere. Therefore, authors have the moral responsibility to explicitly declare if their submission draws from an unpublished conference paper or dissertation work and confirm the originality of their manuscripts.

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Following best practices in publishing, IJIF now requests authors to declare each author’s contribution in the work submitted, make a conflict of interest statement, acknowledge any research funding or grant received or any other forms of contribution, and make available a summary of their data which will be provided to readers upon request. This information is now published at the end of each article to meet the standards of publishing ethics.

ARTIFICIAL INTELLIGENCE AND ACADEMIC WRITING
While technological advances have significantly facilitated the dissemination of research and made accessible a wealth of knowledge to writers, the advent of AI has posed additional challenges to academic integrity principles. Without the facility provided by AI tools, researchers used to make personal efforts and, at best, made use of synonyms to paraphrase others’ work and avoid literal copy-and-paste of texts. AI-powered tools such as plagiarism changers and word/text spinners can now paraphrase texts and even whole manuscripts while retaining the original ideas and meanings, maintaining coherence and improving language presentation. If ideas are not attributed to the original source through citations, this is still called paraphrasing plagiarism, irrespective of whether the intention was deliberate or unintentional.

Plagiarism software detectors like Turnitin now provide details on the percentage of AI-written content within the similarity report issued for a new submission. In our opinion, a high AI similarity index, say beyond 30 per cent, would mean that it is highly unlikely that the authors have produced an original work. IJIF requests authors to explain a high similarity index for both plagiarism checks and AI-written content.

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This issue publishes seven articles on various areas of Islamic finance. As the Islamic finance industry is expanding in different jurisdictions, most of these articles cover aspects of Islamic finance development in leading countries such as Malaysia and Indonesia, as well as countries trying to advance Islamic finance such as Uzbekistan and Thailand. The key objectives of these articles are as follows:

- ‘An Exploratory Study of Manfaʿah (Usufruct) in Ijārah Accounting from the Sharīʿah Perspective’ by Rahmat Ullah, Irum Saba and Riaz Ahmad. This article addresses the Sharīʿah perspectives of treating manfaʿah (usufruct) in the ījārah (lease) contract as māl (asset) according to the new standards on leasing issued by the International Accounting Standards Board (IASB) and on ījārah issued by AAOIFI. It particularly examines the legal status of ownership of usufruct following its treatment as māl in ījārah financing.

- ‘Viability of Cash Waqf-Linked Ṣukūk in Malaysia’ by Sherin Kunhibava, Aishath Muneeza, Zakariya Mustapha, Maryam Khalid and Thong Ming Sen. In view of the successful introduction of cash waqf-linked Ṣukūk (CWLS) in
Indonesia, this article examines the potential for implementing CWLS by Islamic financial institutions in Malaysia and discusses its viability under the relevant legal and regulatory frameworks of waqf and ṣukūk in the Malaysian context.

- ‘Legal Challenges in Establishing the Islamic Capital Market in Uzbekistan’ by Alam Asadov, Iktiyorjon Turaboev and Mohd Zakhiri Md. Nor. The Islamic capital market is yet to be developed in Uzbekistan. This study discusses the possibility of its introduction and investigates the legal barriers impeding the process.

- ‘The Moderator Effects of Owner-Manager Knowledge on the Intention to Adopt Islamic Financing Facilities in Malaysia’ by Hazalina Mat Soha, Mohd Zukime Mat Junoh, Tunku Salha Tunku Ahmad and Md. Aminul Islam. This article assesses the role of owner-manager knowledge as a moderating factor in the relationship between innovation, organisational and environmental characteristics, and the intention to adopt Islamic financing facilities in the context of Malaysia.

- ‘Investigating Equity-Based Financing and Debt-Based Financing in Islamic Banks in Indonesia’ by Hasan Mukhibad and Doddy Setiawan. Using data over the period 2009–2019, this article investigates whether equity-based financing as practised by Islamic banks in Indonesia generates fixed income similar to debt-based financing.

- Factors Influencing Thai Muslims’ Willingness to Donate Cash Waqf to Religious Projects by Aris Hassama and Nor Asmat Ismail. This study looks into the motivational and economic factors that positively impact the willingness of cash waqf donors in the southernmost provinces of Thailand to donate to religious projects.

- ‘Exploration of a New Zakat Management System Empowered by Blockchain Technology in Malaysia’ by Amelia Nur Natasha Nazeri, Shifa Mohd Nor, Aisyah Abdul-Rahman, Mariani Abdul-Majid and Siti Ngayesah Ab. Hamid. This article seeks to examine how the proposed implementation of blockchain technology in the current zakat management system in Malaysia would work and how it would help improve efficiency in the zakat collection and distribution process.

We congratulate the authors for the successful publication of their articles and wish our readers a pleasant read.

Allah (SWT) is the Bestower of success, and He knows best.

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