

Ten Years of Islamic Accounting: Bibliometrik Analysis

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Abstract

This study examines the trend of Islamic accounting publications using bibliometric analysis. The authors used co-citation and co-word analysis to examine 449 Islamic education and finance studies from Scopus. In the co-citation analysis, seven clusters of Islamic accounting themes were identified. After that, co-word analysis is used to understand each research theme and to uncover potential future research directions. The results showed that the average publication of articles was 18.3 per year over the last ten years. Malaysia, the United Kingdom, Tunisia, the UAE, and Indonesia are leading countries in Islamic accounting as centers of significant research activities. Furthermore, the Journal of Islamic Accounting and Business Research and the International Journal of Islamic and Middle Eastern Finance and Management are two journals that are the center of attention of researchers in publishing Islamic accounting topics. The field of research is related to Islamic accounting, which includes financial systems, capital markets, financial services, finance, financial performance, and investment. One of the new keys of COVID-19 is related to Islamic accounting. This new keyword in Islamic accounting research indicates that the research seeks to identify, analyze, and provide solutions to the impact of the pandemic on the Islamic accounting context.

Keywords: Bibliometric; Co-citation analysis; Co-word analysis; Islamic Accounting



INTRODUCTION

Islamic accounting has become an increasingly important field in global accounting and finance practice (Nurul et al., 2018). According to Hassan et al., (2019), this is due to increasing awareness of the need to practice accounting in accordance with Islamic sharia principles in an increasingly complex and global business and finance environment. Sharia principles prohibiting riba (interest), speculation, and business practices deemed unethical have become a major concern for practitioners and researchers in this field (Islam & Sadekin, 2020).

The application of Islamic Accounting is important because it is able to provide alternatives that are in accordance with Islamic values in the context of accounting and finance (Mohammed et al., 2019). In an era of globalization, financial institutions and companies operating in an increasingly complex environment need a framework that accommodates Shariah requirements (Lesmana & Governance, 2019). Islamic accounting can also help address ethical and moral challenges in business and financial practices, as well as increase transparency and accountability in financial reporting (Almutairi & Quttainah, 2019).

In the global context, the importance of Islamic Accounting continues to increase as it not only covers financial aspects, but also contributes to the development of a sustainable economy that considers ethical values and fairness in business and investment (Harahap & Risfandy, 2023). Islamic accounting became a means to achieve financial goals in accordance with Sharia principles and promote broader financial inclusion in Muslim societies (Kamla & Haque, 2017).

Most of the research has been conducted that reflects the study of Islamic accounting with a bibliometric approach (Chiu et al., 2018; Fusco & Ricci, 2019; Philosophy & Rusydiana, 2020; Hassan et al., 2021; Poje & Zaman, 2022). Study Tajudin et al., (2022) analyze general publication trends and knowledge structures of public sector accounting with VOS viewers. There are 594 items of literature in the Scopus 2022 database. The findings suggest scholars began paying attention to this topic as early as 1906 and increased after 2000. Some of the keywords that appear are "Public Sector", "Public Sector Accounting", "Accounting", "Government Accounting", "Change Accounting" and "Performance".

Study Lardo (2022) studied 189 research documents in the fields of business, management and accounting sourced from the Scopus database. This data was analyzed with two literature review approaches using bibliometric descriptive methods, data



analysis visualization (via VOSViewer software) and thematic analysis. Results show over the past three years that the focus on generalist themes has grown exponentially. Furthermore, the authors propose accounting and blockchain technology for the current study.

Other studies Fauziah et al., (2022) mapping trends in the dynamics and analysis of citations in the field of Islamic Accounting for the period 2015-2019 sourced from data indexed by Science and Technology Index SINTA. Bibliometrics using VOSViewer are used as analysis tools. The findings show a dynamic trend of an average of 50 articles per year. Meanwhile, books and articles on Islamic accounting are the most cited. Firmansyah & Rahmani (2022) Mapping research in the field of zakat accounting sourced from the dimensions.ia dataset for the period 1994-2022 with the keyword zakat accounting as many as 210 documents with a bibliometric analysis approach. The findings illustrate the latest topic path of future research with regard to shodaqoh, accountability, research, quality, and development.

Other studies Olivia et al., (2023) study accounting PSAK with bibliometric analysis. In 2018-2023, a Google Scholar database of 252 documents was taken as a dataset source. The findings visualize the keywords most often related to zakat accounting, financial statements, OPZ, BAZNAS, zakat, infak and alms. In line with studies Rayyan, Pratiwi & Yulinda (2023) which embodies musharakah transaction contracts with a bibliometric analysis approach. Google scholar sourced metadata as many as 729 documents for the period 2019-2023. The findings visualize dominant topics such as application, analysis, implementation, musharakah contract, musharakah mutanaqisah.

The topic of Islamic Accounting with various scientific areas previously became the basis for studying its development (Fauziah et al., 2022). Therefore, this study aims to investigate Islamic accounting publications using bibliometric analysis. Bibliometric techniques can identify topic relationships, relationships, collaborating research groups. Researchers combined two bibliometric method techniques including co-citation and co-word analysis. The main objectives of this study are: 1) conducting descriptive statistics on Islamic accounting documents; 2) Exploring the structure of the Islamic accounting field through co-citation analysis; 3) To predict future research through co-word analysis.

LITERATURE REVIEW

Islamic accounting



Islamic accounting is an accounting system based on the principles of Islamic finance regulated by Islamic Law. In the era of growing globalization, the need for accounting in accordance with Islamic values is increasing. In this article, we will discuss six important things about Islamic accounting (Baehaqi, Birton, and Hudaefi, 2020).

Alqaraleh et al., (2020) Shariah accounting aims to ensure that every financial transaction complies with Islamic law. The basic principles of Islamic accounting include the prohibition of riba (interest), the prohibition of maysir (gambling), the prohibition of gharar (uncertainty), and the prohibition of haram (which is contrary to Islamic values). Next Arwani et al., (2020) Islamic accounting must also emphasize fairness, transparency, and accountability in financial reporting.

Islamic financial statements must reflect the company's financial performance by taking into account Islamic accounting principles (Fariz et al., 2020). According to Fauziah et al., (2022) These statements include statements of financial position, income statements, statements of changes in equity, and statements of cash flows. In Islamic financial statements, transactions involving riba must be eliminated or adjusted to methods that are in accordance with Islamic Law.

Supervision and certification by sharia authorities are essential in maintaining the integrity and quality of Islamic accounting (Putri et al., 2020). Organizations such as the Islamic accounting Standards Board (DSAS) and the Sharia Supervisory Agency (LPS) are tasked with ensuring that Islamic accounting standards are followed and complied with by companies and financial institutions that implement Islamic accounting (Muslimah et al., 2021; Wahyudi et al., 2019).

The application of Islamic accounting provides several advantages for companies. First, it gives confidence to shareholders and investors who want to invest by considering financial aspects that are in accordance with sharia principles. Secondly, it promotes fairness and transparency in the company's financial management, improving the company's image and reputation (Siregar, 2022).

Bibliometric

Bibliometric analysis is a quantitative method used to measure and analyze scientific literature related to a particular field or topic (Patra et al., 2006). This method involves collecting data from sources such as journals, conferences, and scientific databases, as well as applying statistical techniques and data visualization to uncover trends, patterns, and relationships between scientific publications (Poje & Zaman, 2022).



Bibliometrics provide valuable insights for researchers, publishers, and policymakers in understanding the dynamics of scientific research (Nurizal, 2021). Some of the elements that can be analyzed using bibliometrics to reveal the number of publications, the productivity of Authors and Institutions, Collaboration Networks, Citations and Influence, Keywords and Topics and Data Visualization (van Eck & Waltman, 2017).

Using bibliometric analysis methods, researchers and policymakers can gain in-depth insights into developments and trends in a particular field of research. This analysis helps inform strategic decisions, policy development, and more effective collaboration within the scientific community (Alsharif et al., 2020). Thus, bibliometric analysis has an important role in understanding and analyzing the development of scientific research, as well as providing valuable insights for the development and progress.

RESEARCH METHODS

According to Donthu et al., (2021) Bibliometric analysis with co-citation and co-word analysis units can provide more visualization of the literature. Including Islamic accounting topics in studying research theme trends. This process goes through three stages:

1. Data Collection

The dataset of English articles is searched in the Scopus database. The word 'Islamic accounting' is searched in the topic field (title/abstract/keyword) in the Scopus database. The study examined articles published 2014 through 2023. An initial search yielded 528 publications.

2. Screening

The titles and abstracts of all publications are carefully screened for their relevance to 'Islamic accounting'. Publications unrelated to 'Islamic accounting', or duplicate publications, were excluded from the sample. As a result, a total of 182 publications were retained for the next stage.

3. Analysing the Data

The data analysis process includes three stages:

First, descriptive statistics are presented to show:

- 1) Number of relevant papers published each year
- 2) Selected publications according to geographical dominance
- 3) Distribution of publications by journals



4) Research field in 'Islamic accounting'.

Secondly, a co-citation network was built and visualized for the research theme 'Islamic accounting' with VOSviewer software (Eck & Waltman, 2019). Third, co-word analysis is used to classify all keywords from all selected publications into a co-citation research theme. For recommendations on potential directions of future research on 'Islamic accounting'. Shared word networks are visualized by VOSviewer software. The emergence of new keywords becomes the basis for the author to suggest the direction or theme of further research.

RESULTS AND DISCUSSION

Year of Publication

Figure 1 shows the number of journal publications over the past 10 years, starting from 2014 to 2023. There is variation in the number of publications from year to year. The overall trend shows a significant increase from 2014 to 2023, with the highest peak reached in 2023 (42 publications). Average number of journal publications over the last 10 years (18.3). This data can also illustrate that Islamic accounting is the focus of discussion and attention of academics.

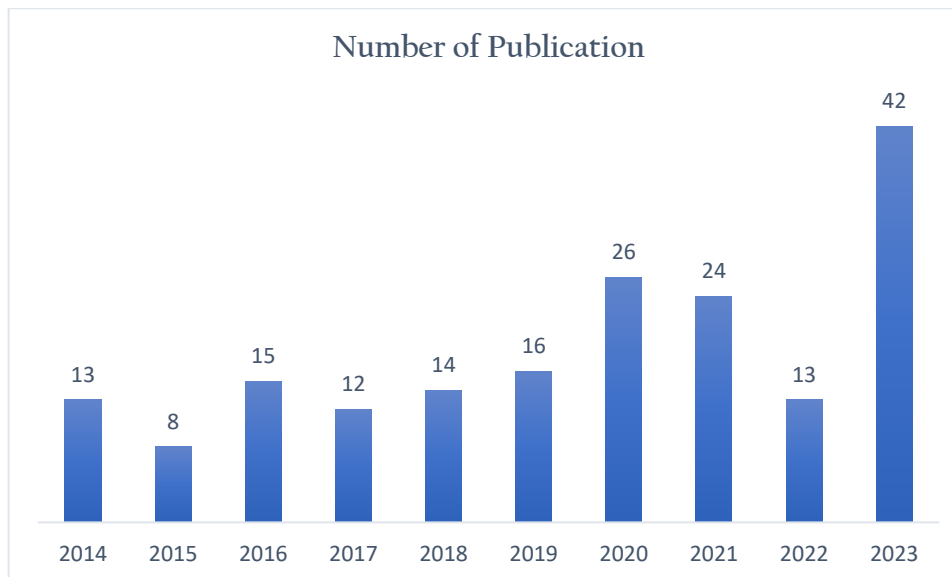


Figure 1. Number of annual publications

Country

Table 1 illustrates Malaysia, United Kingdom, Tunisia, UAE and Indonesia having the highest contribution in Islamic accounting research is that these five countries stand out as centers of significant research activity in the field of Islamic accounting. The remaining countries are mostly in Asia represented by Saudi Arabia, Jordan, Baharain and Pakistan. America has 11 Islamic accounting publications. Nevertheless, the number of publications shows the interest and contribution of the United States in research in the field of Islamic accounting.

The absence of European countries and Australia in the list of top contributors to Islamic accounting research indicates the potential for research that has not been explored in depth on the continent. Therefore, the recommendation for future research is to give particular focus to countries in Europe and Australia, opening up new opportunities for a deeper understanding of the application of Islamic accounting in different financial contexts in the region

Table 1. Countries where 'Islamic accounting' research has been published.

Ranking	Country	Number of Publications
1	Malaysia	56
2	United Kingdom	35
3	Tunisia	25
4	United Arab Emirates	16
5	Indonesian	14
6	Saudi Arabia	13
7	Jordan	12
8	United States	11
9	Bahrain	9
10	Pakistan	8

Journal

Table 2 reflects the number of publications of Islamic accounting articles in several journals that are the main forum for research in this field. These journals have a key role



in disseminating knowledge and understanding of various aspects of Islamic accounting issues.

Table 2. Distribution of Publications by Journal

Ranking	Journal	Number of Publications
1	Journal of Islamic Accounting and Business Research	38
2	International Journal of Islamic and Middle Eastern Finance and Management	13
3	Journal of Financial Reporting and Accounting	8
4	Isra International Journal of Islamic Finance	5
5	Academy of Accounting and Financial Studies Journal	3
6	Pacific Basin Finance Journal	3
7	Critical Perspectives on Accounting	3
8	Journal of King Abdulaziz University	2
9	Pacific Basin Finance Journal	2
10	Accounting, Auditing and Accountability Journal	2

Research Area

Figure 1 presents research areas related to Islamic accounting which include financial systems, capital markets, financial services, finance, financial performance and investment. Research topics in Islamic Accounting not only cover aspects of accounting, but also summarize various fields in the broader context of Islamic economics and finance. This shows the relevance and complexity in integrating Islamic values in various aspects of economics, business management and finance.



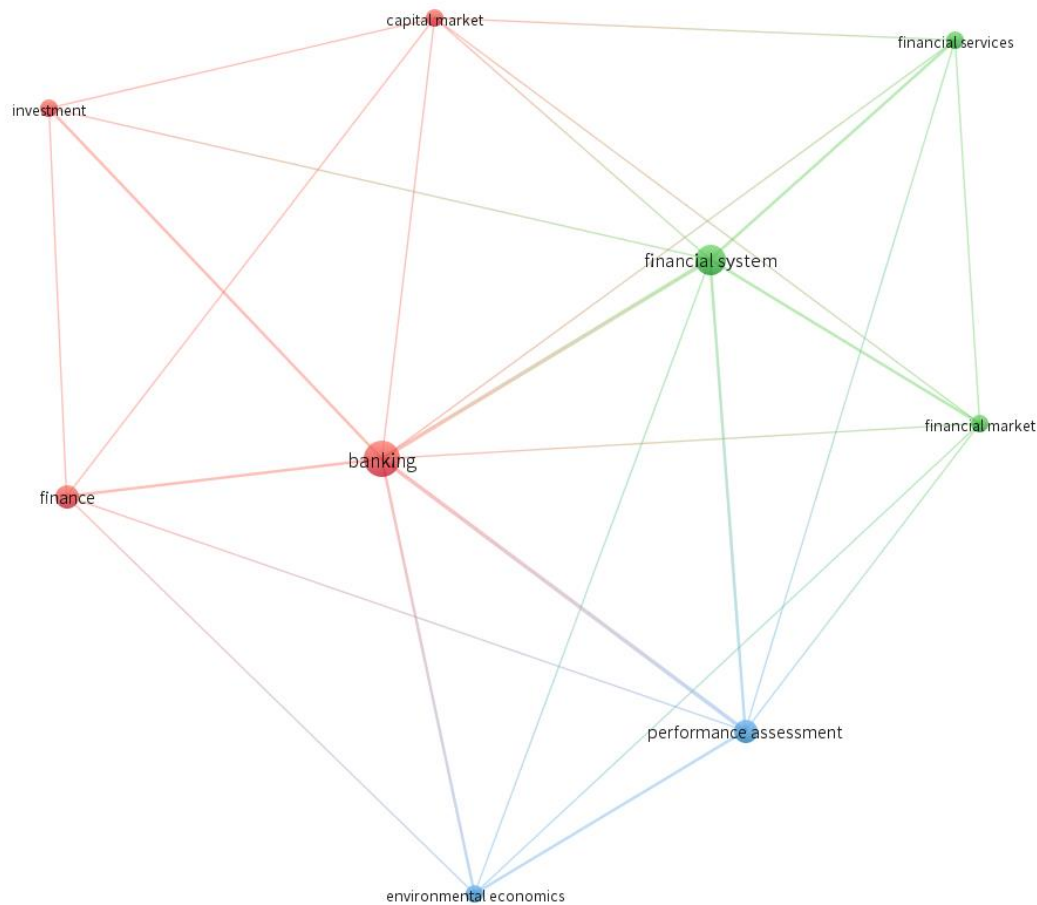


Figure 1. Islamic accounting Research Field

The Co-Citation Network

Figure 2, co-citation on Islamic Accounting research is visualized, where the size of the bubble reflects the standard number of citations accepted by the article, and the strength of the citation relationship is indicated by the thickness of the line. The link and distance between two documents are used to identify the relationship of shared citations. Each cluster connected to the publication has a different color. On each bubble, there is a label with the author's last name, year of publication, and journal abbreviation.

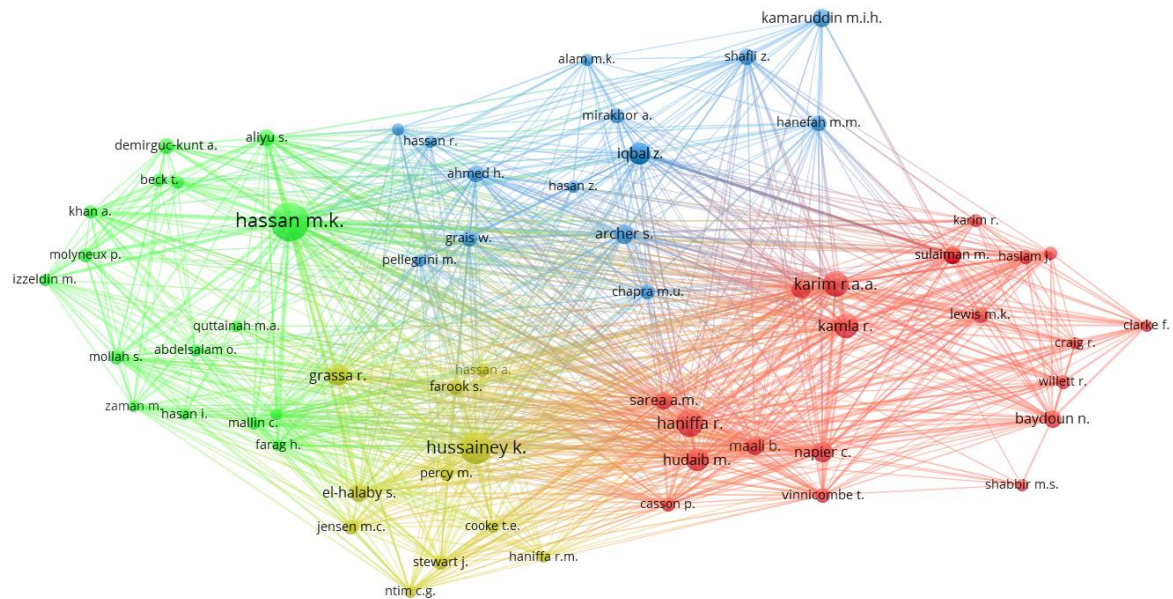


Figure 2. Co-citation of Islamic accounting Research

Keyword Analysis and Co-Word Network

In an effort to explore potential research themes in the field of Islamic Accounting, 51 keywords were collected from a number of documents published between 2014 and January 2023. Initial analysis of the search showed that 182 publications were deemed relevant according to predefined criteria. Furthermore, the author categorizes keywords into seven research theme clusters based on co-citation analysis. The frequency of occurrence of keywords during the research period as well as the identification of new keywords are the basis for determining the direction of research in the future. Figure 3 visualizes the keyword network in the study period, provided that the keyword appears at least three times. The size of the bubble describes the frequency with which the keyword appears, while the thickness of the line indicates the intensity of the relationship between the two keywords.

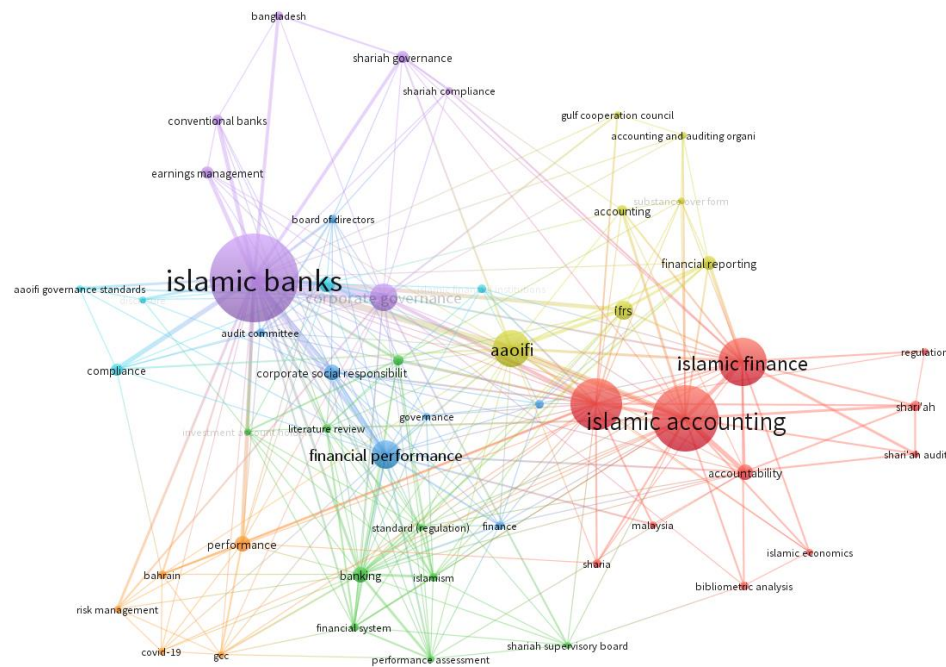


Figure 2. Keyword Analysis and Co-Word Network Islamic accounting

In the first and fifth theme clusters, the Islamic accounting keyword analysis and keyword network consistently included several relevant keywords. There are a number of keywords that often come up, including Accountability, bibliometric analysis, Islamic accounting, Islamic banking, Islamic economics, Islamic finance, regulation, and Islamic auditing. The keyword "Accountability" refers to accountability in the context of Islamic accounting, while bibliometric analysis shows methods of mapping and evaluating literature in this field. Islamic accounting and Islamic banking reflect a primary focus on accounting and banking practices that conform to Islamic principles. In addition, Islamic economics and Islamic finance show attention to economic and financial aspects that are in line with sharia principles. Finally, sharia regulation and audit highlight the importance of legal and supervisory aspects in islamic accounting practices. Overall, this theme cluster provides a rich and holistic overview of the research focus in Islamic accounting identified through keyword analysis and keyword networks. The keywords 'islamic banking' and 'islamic finance' show the thickness of the relationship lines showing that

current research focuses on issues related to 'Islamic accounting'. This network of closely related keywords reflects the interconnections between important aspects of Islamic accounting research, highlighting the complexity and relevance of these issues in the development and application of Islamic accounting principles.

In the second, fourth and sixth theme clusters, the keywords 'AAOIFI accounting standard' and 'AAOIFI' became the center of attention in the issue of Islamic accounting research. The network of strongly connected keywords spread to research themes such as 'sharia supervisory board', 'banking', 'financial report', and 'sharia governance'. Furthermore, in the third theme cluster, the keyword 'audit committee' becomes the center that connects other keywords such as 'sharia compliance', 'financial performance', and 'banking institutions'. This shows that the linkage between the audit committee and issues related to sharia compliance, financial performance, and governance in banking institutions follows sharia principles.

In the seventh cluster, an increase in keywords related to 'risk management' was shown. This phenomenon indicates that research in Islamic accounting is increasingly leading to a better understanding and handling of risks that may arise in the context of finance based on sharia principles. The importance of risk management in Islamic accounting practices is reflected in the emphasis on the keyword 'risk management'. One of the new key 'covid-19' related to Islamic accounting. This new keyword in Islamic accounting research indicates that the research seeks to identify, analyze, and provide solutions to the impact of the pandemic on the Islamic accounting context. This reflects the linkage between global conditions and research efforts to understand and overcome the impact of the pandemic on Islamic accounting practices.

CONCLUSION

This article presents descriptive statistics in Islamic accounting, countries with a great interest in Islamic accounting, the number of relevant papers published yearly, and the most relevant journals for literature review. After conducting analysis and visualized results using VOSviewer software, the authors concluded that per year the average publication of articles is 18.3 over the last 10 years. Malaysia, the United Kingdom, Tunisia, the UAE and Indonesia are leading countries as centers of significant research activities in the field of Islamic accounting. Furthermore, the Journal of Islamic Accounting and Business Research and the International Journal of Islamic and Middle Eastern Finance and Management are two journals that are the center of attention of researchers



in publishing Islamic accounting topics. The field of research is related to Islamic accounting which includes financial systems, capital markets, financial services, finance, financial performance and investment. One of the new key 'covid-19' related to Islamic accounting. This new keyword in Islamic accounting research indicates that the research seeks to identify, analyze, and provide solutions to the impact of the pandemic on the Islamic accounting context.

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