

EXAMINING THE TREND, THEMES, AND SOCIAL STRUCTURE OF THE ISLAMIC ACCOUNTING USING A BIBLIOMETRIC APPROACH

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ABSTRACT

This study focuses on bibliometric indicators of Islamic accounting research development, such as trends in Islamic accounting research and its distribution, topics and themes in Islamic accounting research, significant contributors to Islamic accounting research, the pattern of collaboration in Islamic accounting research, and the most significant texts in the Islamic accounting literature. Four hundred eighty-three pieces of scientific literature were entered into the Scopus database for bibliometric analysis on January 10, 2022. Various programs were used to analyze frequency, metrics, and citations, including Microsoft Excel, VOS viewer, and Harzing's Publish or Perish. Over the last ten years, Islamic accounting publications have grown significantly and steadily. Islamic accounting literature is based in Asia, Europe, America, and the Middle East, and it can be found in social science, business, management, accounting, economics, and finance. With a few exceptions in Malaysian, Arabic, German, Indonesian, Slovak, and Turkish, the majority of Islamic accounting literature is written in English. The study also discovered that terms like Islamic bank, banking, Islamic performance, Islamic accounting standards, and Islamic finance are commonly used. The seven countries that contributed the most to the development of scholarly collaborations in Islamic accounting were Malaysia, Indonesia, the United States, Saudi Arabia, the United Kingdom, Pakistan, and Australia. This is critical in assisting academics in making recommendations for future study in the field of Islamic accounting.

INTRODUCTION

The term accounting in literature was first found in a book written by Luca Pacioli in Italy in 1494 AD entitled "Summa de Arithmetica, Geometria, Proportioniet Proportionalita" (Ramachandran & Kakani, 2020). However, Islamic scholars have different opinions. They argue that accounting in the Islamic world has been successfully traced long before the above claims (Trokic, 2015). Accounting was practiced in economic practice by the Arabs at the time of the Prophet Muhammad. Since 610 AD, Al-Quran, as a guide to Muslims, has provided instructions on recording economic transactions. It indicates that accounting was known long before the claims of Luca Pacioli (Zaid, 2004). Even though the available literature is still

dominated by conventional accounting, Islamic scholars believe that the development of conventional accounting, especially the concept of double-entry, is currently heavily influenced by concepts in the Quran (Trokić, 2015).

The emergence of Islamic accounting in business practice is a response to the development of Islamic business practices today, especially in the Islamic finance industry (Napier, 2009). In addition, the belief that the values in conventional accounting are not following Islamic teachings is also a factor that encourages the birth of Islamic accounting (Baydoun & Willett, 1998; Velayutham, 2014). Islamic accounting literature was discovered and written by Gambling and Karim (1986), who raised the issue of Islamic accounting with the term social accounting. The formation of the Accounting and Auditing Organization for Islamic Financial Institutions (AAOIFI) in 1991 has been a milestone in the development of Islamic accounting in the world (Pomeranz, 1997). With the enactment of Islamic financial accounting standards, it has been confirmed that Islamic accounting has stood in line with conventional accounting (Rahman, 2000).

Nevertheless, Islamic accounting still faces various challenges in offering alternative accounting systems (Trokić, 2015). There is a debate among scientists regarding the development of Islamic accounting (Restuningdiah et al., 2020). Three opinions develop in this debate. The first opinion says that Islamic accounting must have different concepts and techniques from conventional accounting. The development of Islamic accounting can be done by Islamizing the science of accounting. This view is called the idealistic school (Haniffa, 2008; Velayutham, 2014). The second opinion states that the Islamization of accounting is not the right approach because accounting science is influenced by many aspects, not only religious aspects. Therefore, accounting must be willing to accommodate values other than religion. This opinion is called the pragmatic school (Badshah et al., 2013; Saidat et al., 2014). The third is called the intermediation flow. In this view, Islamic accounting must be flexible, meaning that the development of Islamic accounting must be able to accommodate values outside of religion and simultaneously follow the process of Islamization (Mirza & Baydoun, 1999).

What is the latest development in Islamic accounting literature? Not many studies have succeeded in revealing it. Mapping techniques using bibliometrics can be one way to identify the development of Islamic accounting literature (Börner et al., 2003). Bibliometrics studies can produce bibliometrics map construction and graphical representation of maps (Van Eck & Waltman, 2014). Previous bibliometric studies of Islamic accounting were not comprehensive enough to review the Islamic accounting literature from various bibliometric perspectives. Furthermore, the limitations in terms of keywords used, data sources, scope, and protocol issues have not been sufficient to provide a clear picture of the trend in Islamic accounting research.

As a result, the study aims to fill that void by examining trends in Islamic accounting research from various perspectives using a bibliometric approach. The purpose is to assist Islamic accounting researchers in better understanding the evolution of the Islamic accounting literature, specifically the role of Islamic accounting as a tool for global accountability, outreach, and collaboration.

This research is a literature study using bibliometric analysis methods that use quantitative and statistical approaches to generate distribution patterns of articles in certain issues and periods (Martí-Parreño et al., 2016). This study presents a bibliometric analysis of the scientific literature on Islamic accounting, which refers to five research questions: 1) how is the development of Islamic accounting research and its distribution?; 2) what are the main topics and themes that have been discussed in Islamic accounting research?; 3) who the main contributors to Islamic accounting research are?; 4) what are the characteristics of scientific collaboration created in Islamic accounting research between writers in different countries today?; 5) what are the most influential documents in Islamic accounting literature?

LITERATURE REVIEW

The Emergence of Islamic Accounting and the Response to It

There are numerous ways to interpret Islamic accounting. For example, Napier (2009) emphasizes aspects of religion that have temporal and spatial implications. In this case, the author defines Islamic accounting as a coherent idea and practice based on the Islamic religion. Meanwhile, Hayashi (1989) defines Islamic accounting as a theory about how to allocate resources fairly. Haniffa and Hudaib (2010) define Islamic accounting as a guarantee for the establishment of economic justice through formal mechanisms, routines, objective measurements, control, and reporting that adhere to Islamic sharia principles. They also argue that important points about the purpose of Islamic accounting are based on three definitions: ensuring the fair distribution of economic resources through formal procedure mechanisms in the form of objective measurement, control, and reporting in accordance with Islamic principles.

The rise of Islamic accounting raises the prospect of the birth of a more humanist accounting system. However, it is unavoidable that Islamic accounting experts will respond differently. In response to the emergence of Islamic accounting, three different perspectives exist. In general, three major points of view have emerged in response to the emergence of Islamic accounting. The first is Haniffa and Hudaib (2014), who believe that Islamic accounting must be more than just a transaction recording procedure but must also appear in the Islamization of accounting itself. They contend that because accounting must be Islamic, it is designed to incorporate Islamic values in selecting accounting policies. Velayutham (2014) agrees, stating that Islamic accounting must be distinct from conventional accounting. According to Badshah et al. (2013), the preparation of Islamic accounting

should not only be based on religious values. However, it should also take into account practical needs and input from parties interested in Islamic accounting. This viewpoint is shared by Saidat et al. (2014). Meanwhile, Kamla (2009) expresses the third point of view, mentioning that Islamic accounting should be balanced between idealistic and pragmatic interests. Islamic accounting must be able to meet the demand for information that is both quantitative and qualitative while adhering to Islamic principles.

Bibliometric Analysis

According to Martí-Parreño et al. (2016), bibliometric analysis is a research method that uses quantitative and statistical approaches to produce distribution patterns of articles in certain issues and periods. Bibliometric studies are used to present trends and patterns of one particular research topic (Sweileh et al., 2017). The bibliometrics analysis method is now popular as a research method to present the trends and impacts of a study (Sweileh et al., 2017). Some indicators commonly used in bibliometric studies are publication classification, citation, authorship, publication impact, and country (Ahmi & Mohamad, 2020). Valérie and Pierre (2010) divide the indicators of bibliometric studies into three, which are: quantity, quality, and structural.

Quantity indicator refers to the productivity of researchers. Quality indicators refer to the performance of the researcher's output, as seen from the number of citations or citations per year, the total h index or g index, and the citation score. Research quality indicators can also be seen from the impact of publications (IPP) and the impact of factors (IF) (Ahmi & Mohd Nasir, 2019). Meanwhile, structural indicators refer to the relationship between publications, authors, and research fields. This indicator can also be measured by analyzing co-authorship, co-citation, and bibliographic coupling (Van Eck & Waltman, 2017).

Previous Studies

Several bibliometrics studies that do not focus on Islamic accounting, among others, were carried out by Faizah et al. (2021). This study maps the development of Islamic accounting literature in the Islamic finance industry. A total of 2028 documents are analyzed from the Scopus database. It concludes that there has been significant growth in Islamic finance literature since 2005. This conclusion is evidence of the importance of Islamic finance in the financial services industry.

El-Halaby et al. (2020) aim to review studies related to AAOIFI systematically. This study uses a literature review analysis approach to 46 papers published between 2000 and 2020 in 23 journals related to AAOIFI. The results of the study recommend that future research should be more empirical in nature, using alternative analytical

methods, using macro and microeconomic analysis, and being linked to the COVID-19 issue as the latest research trend.

Meanwhile, Restuningdiah et al. (2020) conducted a study to map the strategies of scholars to Islamize accounting. By using meta-aggregation, this study successfully finds three main syntheses of approaches in the Islamization of accounting: a constructive, pragmatic approach, and a hybrid approach, mediating between constructive and pragmatic.

Bibliometric studies on Islamic accounting have not been widely carried out. Several studies have been conducted, including Rusydiana et al. (2021). This study discusses the latest developments in Islamic accounting literature. By using the keyword 'Islamic accounting' and utilizing the database from <https://dimension.ai>, this study succeeded in obtaining as many as 556 documents in the period 1990 – 2020. It revealed that the development of Islamic accounting literature continues to increase along with the development of Islamic financial institutions. Journal of Islamic Accounting and Business Research was the most popular journal publishing Islamic accounting literature. This study also found that the keywords that were widely used were Islamic, accounting, and financial. Meanwhile, the most prolific writer was Karim RAA, who has been writing since 1990. In addition, the country with the most popular writers was Malaysia.

Handoko and Mardian (2021) used the keyword shariah audit to analyze the map of shariah auditing literature development. By utilizing the Scopus database, their study analyzed 60 sharia audit documents and found the first four conclusions. First is that there were not many studies that discussed sharia auditing. Second, the Journal of Islamic Accounting and business research (JIABR) was the most productive in publishing sharia audit themes. Third, 138 authors, 71 institutions, and 18 countries have contributed and collaborated in sharia audit research. Fourth, there are three clusters in sharia audit research: sharia audit and sharia audit human resources, sharia audit and sharia supervisory and compliance board, and sharia audit and corporate governance.

Third, 138 authors, 71 institutions, and 18 countries have contributed and collaborated in sharia audit research. Fourth, there are three clusters in sharia audit research, namely: sharia audit and sharia audit human resources, sharia audit and sharia supervisory and compliance board, and sharia audit and corporate governance.

Hassan et al. (2021) discussed the bibliometric study of Islamic accounting. Their study specifically analyzed 287 documents. It resulted that within the last ten years, the documents published in the JIABR journal can be grouped into five research clusters: socioeconomic understanding of different Islamic financial instruments, contemporary Islamic accounting, Islamic-compliant equity market, corporate social responsibility, and ethical disclosure, and corporate governance in Islamic financial institutions.

Several bibliometric studies of Islamic accounting that have been carried out previously are not comprehensive enough to review the Islamic accounting literature from various bibliometric perspectives. The studies listed in Table 1 also have limitations in terms of the keywords used, data sources, scope, and problems with the research protocol. In addition, the limited bibliometric study of Islamic accounting literature causes gaps in the related literature building. This study tries to fill this gap and update the latest trends in Islamic accounting studies.

Table 1
Previous Articles on Islamic Accounting and Bibliometric Analysis

Author	Domain/Search Strategy	Data Source & Scope	TDE	Bibliometric ATtributes Examined
Faizah et al. (2021)	"Islamic Finance" or "Islam and " "Finance" or Syariah Finance" or "finance"	Scopus (2005 - 2020)	2028	annual growth, document types and source types, document language, subject areas, keyword analysis, country productivity, authorship, active institutions.
El-Halaby et al. (2020)	AAOIFI; Accounting and Auditing Organization for Islamic Financial Organizations; Islamic Accounting; Sukuk; IFRS; corporate social responsibility disclosure (CSR); investment account holders (IAHs) disclosure and Islamic banks.	From 23 journals concerned with AAOIFI (2000 – 2020)	46	this paper derives and summarises five leading future research tracks: identifies the research gaps in AAOIFI and then suggests that AAOIFI still requires more empirical analyzes; identifies the alternative analytical methods as meta-analysis; identifies additional measurements recent tracks as corresponding to Covid-19 pandemic
Restuningdiah et al. (2020)	"Islamic Accounting Theory, Sharia Accounting, or Critique of Accounting in Islamic Perspective"	Electronic journal and proceeding database published reviews and working papers in specific study search (1986-2020)	44	mapping the Islamization of accounting based on different approaches and describing the gaps and opportunities of developing Islamic accounting theory
Rusydiana et al. (2021)	"Islamic accounting"	(https://Dimensions.ai) (1990-2020)	556	The number of articles, the top journal, the most popular keywords used, the most prolific author, the country with the most popular, and the most number of authors

Handoko and Mardian (2021)	"shariah audit" OR "sharia audit" OR "audit syariah" OR "audit sharia" OR "auditing Syariah" OR "auditing syariah" OR "shariah auditing" OR "Islamic auditing" OR "audit of syariah" OR "Islamic audit"	Scopus (2010-2020)	60	co-occurrence, co-authorship, citation, co-citation, and bibliographic coupling
Hassan et al. (2021)	"islamic accounting"	Islamic Accounting and Business Research Journal in the celebration of its 10 th year 2010-2020	287	op scientific actors for this journal, citation analysis, content analysis and concluding remarks for the journal development

TDE = Total Documents Examined

Source: compiled from previous research by the author

RESEARCH METHODS

Data Source

This research is a literature study using bibliometric analysis methods that use quantitative and statistical approaches to generate distribution patterns of articles in certain issues and periods (Martí-Parreño et al., 2016). The Scopus database was used as the main source of the bibliographical data of the Islamic accounting literature. Scopus is the choice because it has several advantages, such as the availability of an advanced search function, indexing more than 5000 publishers, and having adequate article quality standards (Martín-Martín et al., 2018). Currently, Scopus has a literature database consisting of 23,700 peer-reviewed journals with 24,000 titles, 360 trade publications, 750 book series, 195,000 non-serial books, and 60 million records from various fields of knowledge (Martín-Martín et al., 2018). This large database is expected to provide a broad overview of the results of research on Islamic accounting in the world. Based on predetermined keywords, 483 documents were analyzed.

Data Collection

The research process begins by identifying the keyword "Islamic accounting" in the Scopus database. This study accommodates all types of documents published in the Scopus database from 1984 to January 24, 2022. Thus, the search query TITLE ("Islamic accounting") has been performed in the Scopus database. The search produced 483 documents from the Islamic accounting literature. Since the search query has been conducted using the search within the article title only, we can assume that all the documents obtained are really about Islamic accounting, which is the main topic of this study. After the screening, there are no documents removed.

So, all 483 documents were eligible for this bibliometric study. Figure 1 illustrates the flow of the search strategy of this study.

Data Analysis

This study utilizes the analysis function on the Scopus database and tools such as Microsoft Excel for mathematical calculations such as frequency of published documents and to design relevant charts and graphs; Publish or Perish for publication impact and performance based on selected metrics; and VOSviewer for mapping and visualization of the bibliometric networks. This paper has strategized the data analysis accordingly to answer the research questions. The first analysis covered the analysis of publications by year, source and type of document, and source title to answer the first research question. We analyze the subject areas and the author’s keywords to answer the second question. We present the network visualization map of co-authorship among authors and countries to answer the third question. Finally, the top 20 highly cited documents are revealed to answer the fourth research question.

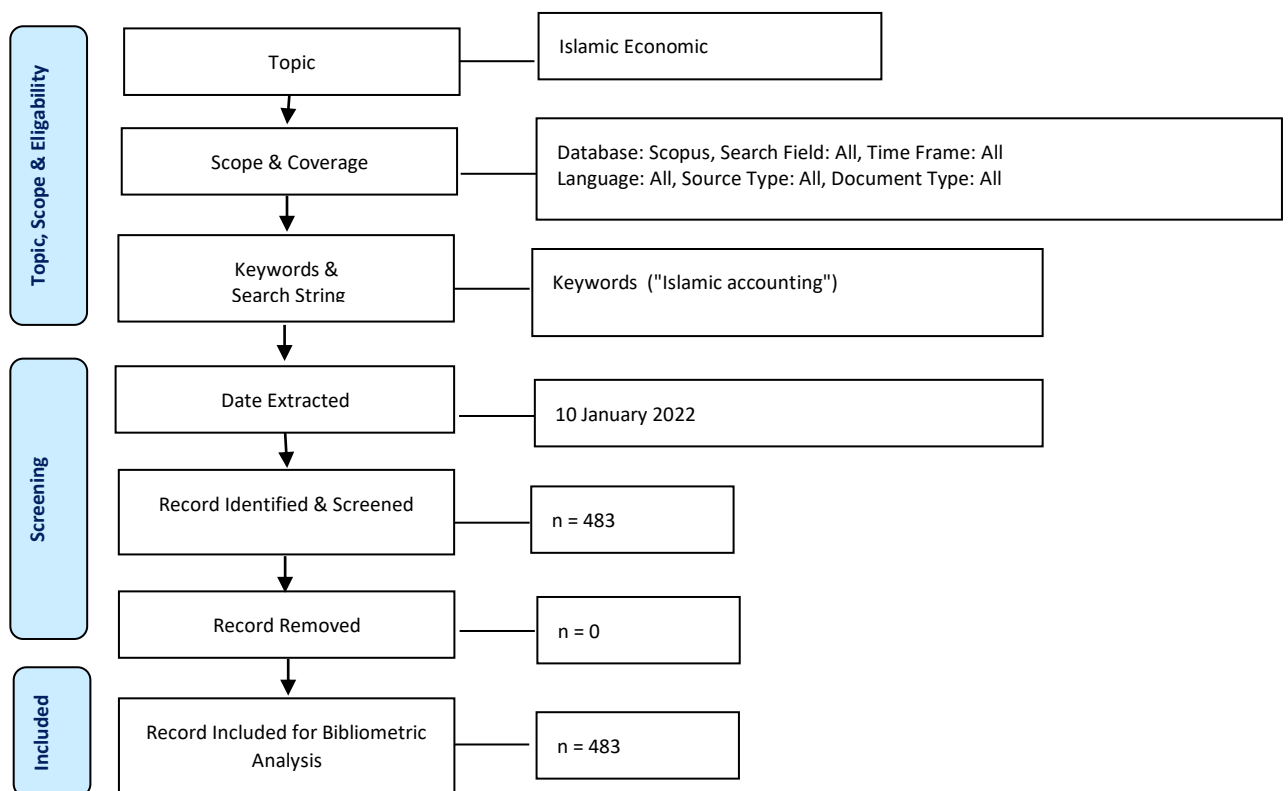


Figure 1. Flow Diagram of the Search Strategy

RESULT AND ANALYSIS

This section discusses the results based on the research questions that have been highlighted in the introduction section.

Development of Islamic Accounting Research and Its Distribution

This study analyzes the following data: publications by year, the source and type of document, and source title to answer the research question about the development of Islamic accounting research and its distribution.

Publication by Year

Figure 2 depicts the annual publication of Islamic accounting research statistics from 1984 to 2022. Lutz (1984) published the first document on Islamic accounting in the journal *Demographische Informationen*. Since the first publication of this document, the number of publications has remained relatively constant until 2008. It is demonstrated by the number of Islamic accounting documents produced over a 24-year period (1984-2008), totaling 41, or an average of two documents per year. According to Trokic (2015), this cannot be separated from the dominance of traditional economic practices following the fall of Islamic countries into colonies of Western countries. Even Islamic countries that still exist, such as the Ottoman Empire and Saudi Arabia, are affected by western accounting (Naser & Nuseibeh, 2003).

Between 2008 and 2022, however, significant and consistent changes occurred. There were 442 Islamic accounting documents in 12 years, with an average of 34 documents per year. This situation arose as a result of the end of Islamic countries' colonialization, which was followed by a strong desire to restore Islamic values in economic life, one of which was the practice of Islamic accounting (Napier, 2009). Accounting has seen a surge in development due to its association with zakat practices and the Islamic finance industry (Trokic, 2015). Furthermore, policy support for Islamic accounting practices from several Islamic government authorities, including Pakistan, Iran, and Middle Eastern countries, hastened the development of Islamic accounting (Ambashe & Alrawi, 2013).

This fact becomes very relevant when we trace Islamic accounting documents from the early years that discussed much Islamic accounting within the scope of Islamic accounting concepts, definitions, and principles. For instance, see Gambling and Karim's (1986) study. Furthermore, Zaid (2004) discusses how the accounting system and recording procedures are used in Chapter 6 AD. The majority of Islamic accounting literature is now dominated by discussions of Islamic accounting in the Islamic finance industry. Some of the themes are Islamic bank financial reporting standards (Karim, 1990, 1995), Islamic bank accountability (Afifuddin & Siti-Nabiha, 2010; Nahar & Yaacob, 2011), and Islamic bank management accounting (Htay & Salman, 2013; Zaleha Abdul Rasid et al., 2011).

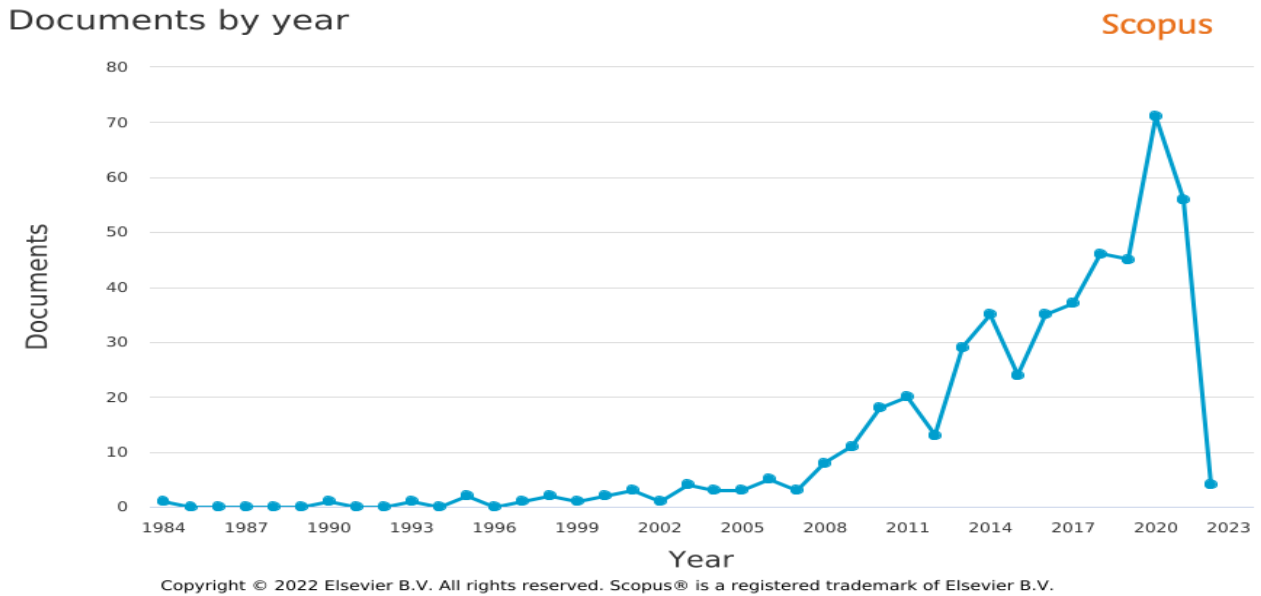


Figure 2. Number of Islamic Accounting Research Publications By Year

Source and Type of Document

By analyzing the data based on the type of document source, this study was able to determine where Islamic accounting research documents were published. Table 2 shows that with 425 documents (87.99%), journals are the most common source of Islamic accounting publications, followed by books with 32 documents (6.63%), series books with 13 documents (2.69%), publications sourced from conference proceedings with as many as 11 documents (2.28%), and trade journals with only one paper (0.41%). These findings indicate that Islamic accounting research has been widely conducted, with the majority published in various scientific journals. However, more Islamic accounting publications are needed, particularly in trade journals, conference proceedings, and book series, where these three types are still scarce.

Table 2
Source Types of Islamic Accounting Research

Source type	Number of documents	Percentage (%)
Journal	425	87.99%
Book	32	6.63%
Book Series	13	2.69%
Conference Proceeding	11	2.28%
Trade Journal	2	0.41%
Total	483	100.00%

Source: Data processed by the author

According to Table 3, Islamic accounting documents are dominated by research publications, 397 of which are articles (82.19%), and 27 are book chapters (5.59%). The conference paper contains 22 documents (4.55%), the reviewed documents contain 22 documents (4.55%), nine books (1.86%), the rest are notes, and the erratum contains less than 1% and one undefined document.

Table 3
Document Types of Published Literature in Islamic Accounting

Source Type	Number of Documents	Percentage (%)
Article	397	82.19%
Book Chapter	27	5.59%
Conference Paper	22	4.55%
Review	22	4.55%
Book	9	1.86%
Conference Review	2	0.41%
Note	2	0.41%
Erratum	1	0.21%
Undefined	1	0.21%
Total	483	100.00%

Source: Data processed by the author

Source Title

Based on Table 4, we identified ten sources that make the greatest contribution to Islamic accounting research. With 67 papers (13.9%), the JIABR contributed the most publications. This result supports the findings of Rusydiana et al. (2021) and Handoko and Mardian (2021).

Table 4
Top 20 Most Productive Source Titles for Islamic Accounting Research

Source Title	Number of Document	Percentage (%)
Journal of Islamic Accounting and Business Research	67	13.87%
International Journal of Islamic and Middle Eastern Finance and Management	21	4.35%
Journal of Financial Reporting and Accounting	11	2.28%
Academy of Accounting and Financial Studies Journal	7	1.45%
Humanomics	7	1.45%
Journal of King Abdulaziz University Islamic Economics	7	1.45%
Managerial Finance	7	1.45%
ISRA International Journal of Islamic Finance	6	1.24%
Middle East Journal of Scientific Research	6	1.24%
Critical Perspective on Accounting	5	1.04%
Pacific Basin Finance Journal	5	1.04%
Pertanika Journal of Social Sciences and Humanities	5	1.04%
Accounting Historical Journal	4	0.83%
Emerald Emerging Markets Case Studies	4	0.83%
Global Journal AL Tahqafah	4	0.83%
International Journal of Environmental Science and Technology	4	0.83%
Lecture Notes in Networks and System	4	0.83%
World Academy of Science Engineering and Technology	4	0.83%
Accounting History	3	0.62%
Accounting Research Journal	3	0.62%

Source: Data processed by the author

Meanwhile, 21 documents (4.4%) are contributed by the International Journal of Islamic and Middle Eastern Finance and Management. The Journal of Financial Reporting and Accounting contributes 11 papers (2.3%), followed by the Academy of Accounting and Financial Studies Journal, Humanomics, the Journal of King Abdulaziz University Islamic Economics, and Managerial Finance, each contributing seven papers (1.5%). The rest contributed no more than five documents.

Topic Areas

This result analyzes the topic areas of Islamic accounting research in terms of subject areas and the author's keywords. This result also answers the research question on the topic areas and themes in Islamic accounting literature.

Subject Area

This study also analyzes data in terms of main subject areas, frequency of keywords, and document titles based on the main areas of Islamic accounting research. As shown in Table 5, this study identifies documents based on their field of study.

Table 5
Subject Areas

Subject Area	Number of Document	Percentage (%)
Business, Management, and Accounting	268	31.64%
Economics, Econometrics, and Finance	217	25.62%
Social Sciences	136	16.06%
Arts and Humanities	69	8.15%
Computer Science	22	2.60%
Engineering	22	2.60%
Environmental Science	18	2.13%
Decision Sciences	15	1.77%
Medicine	15	1.77%
Multidisciplinary	12	1.42%
Agricultural and Biological Sciences	10	1.18%
Biochemistry, Genetics, and Molecular Biology	10	1.18%
Mathematics	9	1.06%
Energy	7	0.83%
Psychology	5	0.59%
Nursing	4	0.47%
Chemical Engineering	3	0.35%
Earth and Planetary Sciences	2	0.24%
Physics and Astronomy	2	0.24%
Pharmacology, Toxicology, and Pharmaceuticals	1	0.12%

Source: Data processed by the author

According to the data, Islamic accounting research has emerged in a variety of fields of study. The field of business, management, and accounting have the most Islamic accounting studies with 268 documents (31.64%), followed by economics, econometrics, and finance with 217 documents (25.62%) and social sciences with 136 documents (16.06%). Islamic accounting studies are mentioned in 69 documents (8.15%) in the arts and humanities. In contrast, the fields of engineering, computer sciences, decision science, and environmental science each had 22 documents (2.60%), 18 documents (2.13%), 15 documents (1.77%), and less than 15 documents in each of these fields of medicine, biochemistry, genetics, and molecular biology, as well as multidisciplinary, agricultural, and biological sciences. According to these figures, social sciences and economics are no longer the two academic subjects where Islamic accounting is mostly studied.

Keyword Analysis

The keyword network in Islamic accounting study was also mapped using keyword analysis. In the Islamic accounting study, 1878 different keyword kinds are employed. A keyword network with at least five occurrences is visualized in Figure 3. The software VOSviewer is used in this study to create and display a bibliometrics network that maps document keywords. Relationships with other terms are represented by color, circle size, font size, and connecting line thickness.

For instance, keywords with similar colors are frequently grouped together. Based on Figure 3, Islamic bank is the keyword most frequently connected to other words like conventional bank, corporate social responsibility, earnings management, and disclosure. Based on the author's keywords having at least five appearances on the network visualization map, 57 keyword items were found in six clusters, producing 369 networks with a total link strength of 716.

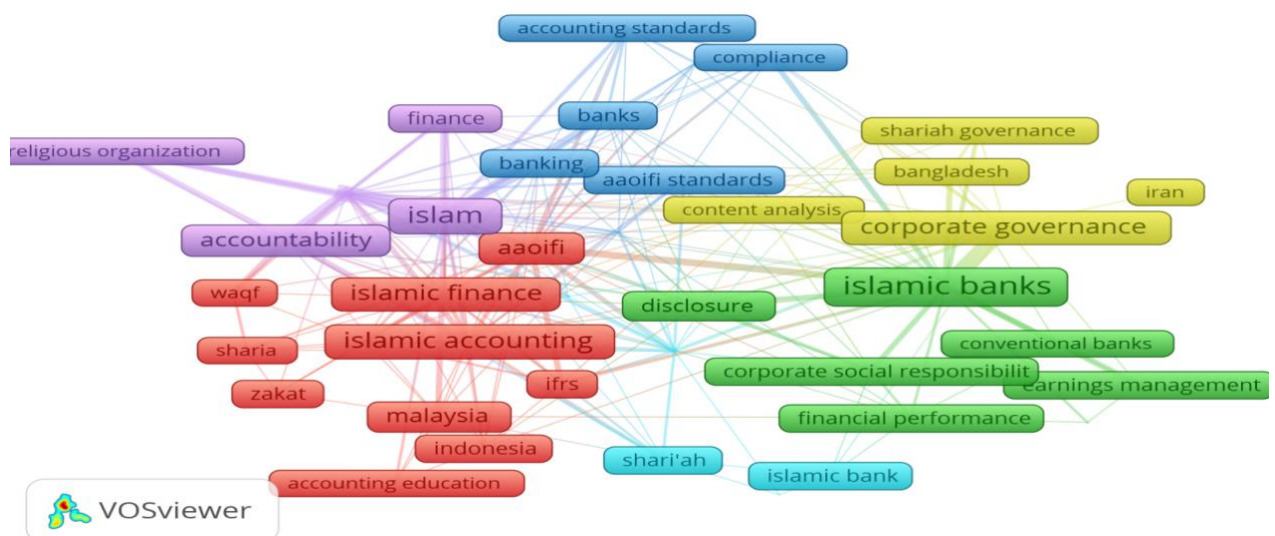


Figure 3. Network Visualization Map of Author Keywords With At Least Five Occurrences
 Source: data processed by the author using the Vos Viewer Application

The keyword network visualization shown in Figure 3 indicates that there are 57 keywords utilized in Islamic accounting studies, which are organized into five clusters. There are 17 different keyword types in Cluster 1's theme of Islamic bank financial performance. Keywords like Islamic bank, banking, and Islamic performance are frequently used. Islamic performance has the highest total link strength among all keywords.

The second cluster has 13 different keyword categories with the theme of Islamic accounting standards. The keywords with the highest total link strength include AAOIFI, Islamic accounting, and Islamic finance. There are 11 different sorts of keywords in the third cluster with the theme of human resources. The words humans, human, and female are among those with the highest total connection strength. Six different keyword types are present in the fourth cluster with the theme of accounting standards compliance.

The keywords with the highest total link strength are those related to Islamic financial institutions, banks, and accounting standards. There are six different keyword types in the sixth cluster, which bears the theme of accountability of religious organizations. The terms with the highest total connection strength are accounting, accountability, and religious organizations. There are four different keyword kinds in the sixth cluster with the theme of accounting education. Islam, Malaysia, and Indonesia are some of the terms with the strongest overall links.

Table 6
Keywords in Islamic Accounting's Research and Their Frequency

Author's Keywords	Cluster	Total Link Strength	Occurrences	Theme
Bangladesh	1	8	6	Theme 1: Islamic Bank Corporate Governance
Banking	1	28	15	
Content Analysis	1	19	7	
Conventional Bank	1	5	5	
Corporate Governance	1	20	25	
Corporate Social Responsibility	1	21	8	
Disclosure	1	20	11	
Earning Management	1	8	7	
Finance	1	40	14	
Financial Crisis	1	11	7	
Financial Performance	1	22	11	
Islamic Bank	1	66	57	
Islamism	1	19	12	
Pakistan	1	12	6	
Shariah Governance	1	9	5	
Shariah Governance Board	1	11	5	
Sustainable Development	1	17	6	
AAOIFI	2	46	24	Theme 2: Islamic Accounting Standards for Islamic Bank
Ethics	2	4	7	
Financial Reporting	2	20	11	
IFRS	2	15	9	

Islamic Accounting	2	40	35	
Islamic Bank	2	5	8	
Islamic Banking	2	32	27	
Islamic Finance	2	30	27	
Regulation	2	10	6	
Shari'ah	2	14	8	
Sharia	2	10	5	
Waqf	2	16	6	
Zakat	2	6	8	
Adult	3	31	6	Theme 3: Human Resources
Article	3	35	8	
Female	3	35	7	
Financial Management	3	14	5	
Human	3	51	12	
Humans	3	41	9	
Iran	3	22	10	
Iraq	3	16	5	
Male	3	23	5	
Religion	3	16	6	
Terrorism	3	9	6	
AAOIFI Standards	4	12	7	Theme 4: Accounting Standards Compliance
Accounting Standards	4	16	7	
Bahrain	4	13	5	
Banks	4	22	9	
Compliance	4	16	6	
Islamic Financial Institution	4	22	14	
Accountability	5	65	21	Theme 5: Accountability Of Religious organizations
Accounting	5	76	33	
Profitability	5	27	6	
Religious organization	5	26	5	
Research	5	23	5	
Societies and Institutions	5	28	5	
Accounting Education	6	5	5	Theme 6: Accounting Education
Indonesia	6	20	10	
Islam	6	113	45	
Malaysia	6	27	19	

Source: Data processed by the author

According to the information in Table 6, there has not been much research on the topics of educational accounting and human resource accounting. However, the demand for pertinent accounting will only increase along with the expansion of elite Islamic educational institutions. As a result, this subject is one of the themes with the most study potential.

Figure 4's overlay visualization map of author keywords with at least five occurrences demonstrates the stages of evolution of the Islamic accounting study theme from 2014 to 2018. Dark blue, light blue, dark green, light green, and yellow are the colors that stand for each stage of evolution. Each hue depicts the development of the accounting study theme. The 2014 research subject is presented by the dark blue hue. Religious accountability was a major topic of discussion in the Islamic accounting literature that year. Terms like accountability, accounting, Islam, religious organizations, societies, and institutions became common keywords in Islamic accounting publications. We are aware that the keywords for Malaysia and

Indonesia are also dark blue, indicating that the research on these two countries was done.

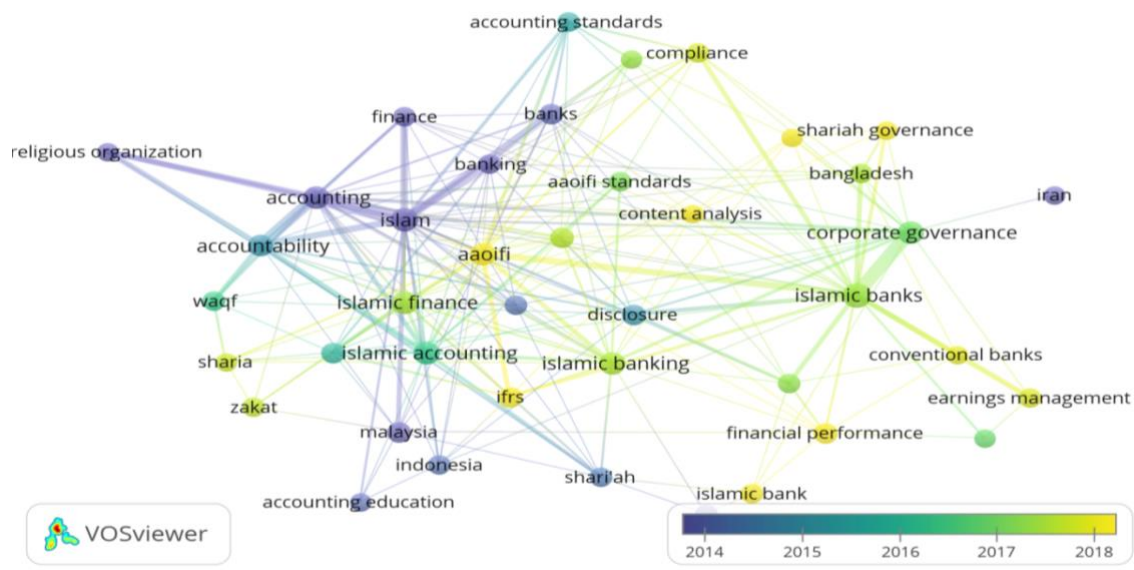


Figure 4. Overlay Visualization Map of Author Keywords With At Least 5 Occurrences.

Source: data processed by the author using the Vos Viewer Application

The Islamic accounting research topic evolved with a light blue tint in 2015. The focus of Islamic accounting research is on accounting education. Because of this, Islamic accounting documents frequently contain the following keywords: accounting education, shari'ah, Malaysia, and Indonesia. Additionally, the usage of the phrases Malaysia and Indonesia indicates that the focus of this research is mostly on these two countries.

The three Islamic accounting research pillars underwent development in 2016. There was much discussion in the Islamic accounting literature at the time about corporate governance for Islamic banks. Islamic accounting documents from that era frequently used terminology like conventional bank, corporate governance, corporate social responsibility, and earning management. The topic of Islamic accounting study underwent its fourth development in 2017. There was much discussion on the subject of Islamic accounting standards. The literature on Islamic accounting that year had references to terms like AAOIFI, Islamic Financial Reporting Standard (IFRS), Islamic accounting, and Islamic banking.

2018 saw the sixth iteration of the study themes related to Islamic accounting. Compliance with accounting standards is the subject of this progression. At that time, the Islamic accounting literature contained terms like IFRS, AAOIFI, compliance, and shariah governance were part of this evolution. According to the analysis of this study, the topic of compliance will be one that will receive attention in future research.

Most Productive Contributors in Islamic Accounting Studies

We looked at writers, institutions, and nations that made the biggest contributions to Islamic accounting research in order to respond to the research question of the top contributors to the study of zakat. Table 7 below shows that scholars working on Islamic accounting studies have expanded to many different institutions and nations worldwide.

The Islamic accounting literature has been authored by over ten authors from various institutions and nations in Europe, America, Asia, and the Middle East. The most prolific writers in the Asian region who have contributed to the literature on Islamic accounting are those from Malaysia and Indonesia, including Kamaruddin, M.I.H., Shafii, Z, Siti-Nabiha, A.K., and Mukhlisin, M. Among 11 contributions, Hussainey, K. from Heriot-Watt University's Dubai Campus, United Arab Emirates, is currently the most active author. This finding contrasts with those of a prior study by Rusydiana et al. (2021), which identified Karim RAA as the most prolific author. This discrepancy results from variations in the database used for this investigation. Universiti Sains Islam Malaysia's Kamaruddin, M.I.H., and Heriot-Watt University's Kamla, R., are the second and third most prolific authors, respectively.

Table 7
Most Productive Authors with Minimum Five Publications

Author Name	Affiliation	Country	N	%
Hussainey, K.	Heriot-Watt University Dubai Campus	United Arab Emirates	11	2.28%
Hassan, M.K.	University of New Orleans	United States	9	1.86%
Kamla, R.	Heriot-Watt University	United Kingdom	7	1.45%
Kamaruddin, M.I.H.	Universiti Sains Islam Malaysia	Malaysia	6	1.24%
Shafii, Z.	Universiti Sains Islam Malaysia (USIM)	Malaysia	6	1.24%
Siti-Nabiha, A.K.	Universiti Sains Malaysia	Malaysia	6	1.24%
El-Halaby, S.	Arab Open University	Kuwait	5	1.04%
Grassa, R.	University of Manouba	Tunisia	5	1.04%
Hudaib, M.	University of Glasgow	United Kingdom	5	1.04%
Mukhlisin, M.	Institut Agama Islam Tazkia	Indonesia	5	1.04%
Nahar, H.S.	Sultan Qaboos University	Oman	5	1.04%
Yaacob, H.	United Arab Emirates University	United Arab Emirates	5	1.04%

Source: Data processed by the author

Most Productive Institutions

According to this survey, more than 50 universities from around the world have conducted research on Islamic accounting. It demonstrates how Islamic accounting is a highly common research topic at colleges all across the world. Table 8 lists the top 20 higher education institutions in terms of their contributions to the literature on Islamic accounting. The four universities with the most contributions are from Malaysia: University Sains Islam Malaysia, Universiti Teknologi MARA, Universiti Sains Malaysia, and Universiti Putra Malaysia. However, no particular university leads in terms of contributions to the literature on Islamic accounting. It demonstrates once more how Islamic accounting study has been evenly distributed across different colleges worldwide. The fact that more than 30 colleges have still contributed fewer

than six documents illustrates the need for more university collaboration in pursuing research on Islamic accounting.

Table 8
Top 20 Institutions Contributing to The Publications of Islamic Accounting Literature

Name of Institution	Number of Documents	Percentage (%)
Universiti Sains Islam Malaysia	17	3.52%
Universiti Teknologi MARA	16	3.31%
Universiti Sains Malaysia	14	2.90%
Universiti Putra Malaysia	11	2.28%
University of Sfax	11	2.28%
International Centre for Education in Islamic Finance	11	2.28%
Universiti Kebangsaan Malaysia	10	2.07%
FSEG Sfax - Faculté des Sciences Économiques et de Gestion de Sfax	10	2.07%
International Islamic University Malaysia, Institute of Islamic Banking and Finance	10	2.07%
University of Portsmouth	9	1.86%
Islamic Azad University	9	1.86%
Universitas Syiah Kuala	9	1.86%
Universiti Utara Malaysia	8	1.66%
University of New Orleans	8	1.66%
Université de la Manouba	8	1.66%
Ahlia University	8	1.66%
Heriot-Watt University	6	1.24%
Université de Tunis	6	1.24%
Universiti Brunei Darussalam	6	1.24%

Source: Data processed by the author

Most Productive Countries

The survey also discovered that Islamic accounting research had been conducted in more than 50 nations worldwide. According to Table 9, which represents more than 60% of all current Islamic accounting papers, Malaysia, Indonesia, the United Kingdom, and the United States are the four nations that have contributed the most to Islamic accounting literature globally. However, based on Table 8, more than 20 nations, including Greece, Switzerland, Lebanon, New Zealand, and South Korea, provided fewer than five documents. Demonstrates that not all countries engaged in Islamic accounting research have contributed equally to the literature on Islamic accounting. So that the distribution of Islamic accounting literature can be disseminated equally, efforts must be made to strengthen the participation of academics from nations like Malaysia, Indonesia, the United Kingdom, and the United States with researchers from these countries

Table 9
All Countries Contributed to The Islamic Accounting Publications

Country	Number of Document	Percentage (%)	Country	Number of Document	Percentage (%)
Malaysia	136	28%	Iraq	5	1%
Indonesia	67	14%	Oman	5	1%
United Kingdom	67	14%	Yemen	5	1%
United States	42	9%	Italy	4	1%
Tunisia	27	6%	Spain	4	1%
Iran	26	5%	Greece	3	1%
Pakistan	25	5%	Switzerland	3	1%
United Arab Emirates	23	5%	Lebanon	2	0%
Australia	21	4%	New Zealand	2	0%
Saudi Arabia	18	4%	Palestine	2	0%
Jordan	16	3%	South Korea	2	0%
Bahrain	15	3%	Argentina	1	0%
Qatar	12	2%	Finland	1	0%
Kuwait	10	2%	Ghana	1	0%
Canada	9	2%	Ireland	1	0%
Nigeria	9	2%	Kenya	1	0%
Bangladesh	8	2%	Malta	1	0%
Brunei Darussalam	8	2%	Netherlands	1	0%
Egypt	8	2%	Norway	1	0%
Germany	8	2%	Poland	1	0%
France	7	1%	Portugal	1	0%
Japan	6	1%	Singapore	1	0%
Russian Federation	6	1%	South Africa	1	0%
Turkey	6	1%	Sweden	1	0%
China	5	1%	Thailand	1	0%
India	5	1%	Undefined	19	4%

Source: Data processed by the author

Collaboration Patterns

An author collaboration map is also included in this study. This study presents a network representation of co-author mapping between different authors. The information used in this mapping, which employs the fractional counting method, comes from authors who have at least one work on Islamic accounting and five or more citations. The color, size of the circle, font size, and thickness of the connecting lines all indicate how closely related the writers are to one another. In the study of Islamic accounting, eight cooperative clusters were created, each with 49 elements and 92 links, for a total link strength of 102. Hussainy K, Shafii Z, Kamaruddin, El Halaby, and Grassa R are the five researchers with the greatest network of worldwide collaboration, as illustrated in Figure 5.

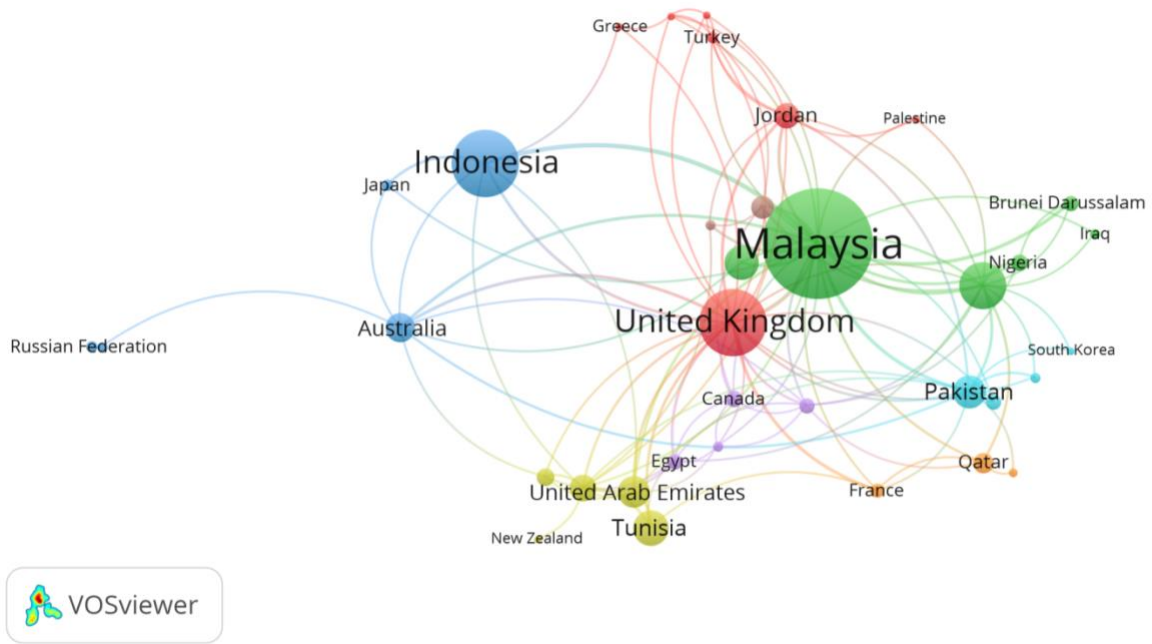


Figure 5. Network Visualization Map of Co-Authorship Among Countries Min 5 Documents

Table 10
A Cluster of Collaborations Among Countries

Country	Cluster	Total Link Strength	Number of Documents
Greece	1	3	3
Jordan	1	17	16
Lebanon	1	5	2
Palestine	1	3	2
Switzerland	1	6	3
Turkey	1	6	6
United Kingdom	1	49	67
Brunei Darussalam	2	8	8
Iran	2	7	26
Iraq	2	2	5
Malaysia	2	78	136
Nigeria	2	8	9
United States	2	24	42
Australia	3	16	21
India	3	2	5
Indonesia	3	24	67
Japan	3	5	6
Russian Federation	3	1	6
Kuwait	4	6	10
New Zealand	4	1	2
Saudi Arabia	4	17	18
Tunisia	4	13	27
United Arab Emirates	4	15	23
Bangladesh	5	11	8
Canada	5	6	9
Egypt	5	11	8
Oman	5	6	5

China	6	4	5
Germany	6	3	8
Pakistan	6	23	25
South Korea	6	2	2
France	7	8	7
Italy	7	2	4
Qatar	7	7	12
Bahrain	8	11	15
Yemen	8	6	5

Source: Data processed by the author

Most Influential Documents

According to the number of citations they acquire, Table 11 presents the top 10 articles in the field of Islamic accounting research. It is clear from the data in Table 6 about the clustering of keywords used in studies on Islamic accounting that these studies primarily explore Islamic accounting methods in Islamic banks. As a result, Islamic banking is covered in the most often mentioned texts in Islamic accounting studies. Nevertheless, the Islamic accounting texts that have received the most citations can be divided into two broad categories: those that examine the origins of Islamic accounting and those that address corporate social responsibility.

The article by Hamid et al. (1993) has become a reference for many researchers since it examines the idea of the genesis of Islamic accounting. The study was successful in demonstrating the importance of religion as a foundational component of accounting. Similar studies have been influenced by Kamla et al. (2006). Although the study by Hamid et al. (1993) and Kamla et al. (2006) has not received the most citations, the study's year of publication is one of the earliest in the relatively extensive body of Islamic accounting literature.

Meanwhile, a study discussing corporate social responsibility in Islamic banks is more popular and has received the most citations. It is relevant considering Islamic banking was growing in various countries (Napier, 2009). Regarding the issue, one study by Maali et al. (2006) became the most cited document. It inspired many kinds of research related to social responsibility in banks, such as Hassan and Harahap (2010), Kamla and Rammal (2013), Mallin et al. (2014), and Raman and Bukair (2013). Meanwhile, Olson and Zoubi (2008) received many citations because they provided new knowledge about how to measure the performance of Islamic banks from a perspective of different from conventional banks.

Table 11
Top 10 Highly Cited Articles

Author (s)	Title	TC	C/Y
Maali et al. (2006)	Social Reporting By Islamic Banks	216	13.50
Olson and Zoubi (2008)	Using Accounting Ratios to Distinguish Between Islamic and Conventional Banks In The GCC Region	162	11.57
Mallin et al. (2014)	Corporate Social Responsibility and Financial Performance In Islamic Banks	161	20.13
Hassan and Harahap (2010)	Exploring Corporate Social Responsibility Disclosure: The Case of Islamic Banks	108	9.00
Karim (2001)	International Accounting Harmonization, Banking Regulation, and Islamic Banks	104	4.95
El Qorchi (2005)	Islamic Finance Gears Up	90	5.29
Kamla et al. (2006)	Islam, Nature, and Accounting: Islamic Principles and the Notion of Accounting for the Environment	89	5.56
Hamid et al. (1993)	Religion: A Confounding Cultural Element In The International Harmonization of Accounting?	85	2.93
Rahman and Bukair (2013)	The Influence of the Shariah Supervision Board On Corporate Social Responsibility Disclosure By Islamic Banks of Gulf Co-Operation Council Countries	78	8.67
Kamla and Rammal (2013)	Social Reporting By Islamic Banks: Does Social Justice Matter?	77	8.56

Source: Data processed by the author

CONCLUSION

According to this study, Western academics initiated accounting research, which then gradually expanded to nations in Asia, Africa, and Europe. Islamic accounting research will have a strong and steady increase from 2011 through 2021. The most common academic fields that have moved from Europe to Asia are those related to social sciences, business, management, accounting, economics, and finance. The languages that are frequently used in Islamic accounting literature include English and a number of others, including Malaysian, Arabic, Spanish, German, Pushto, and Russian. The terms Islamic banking, Islam, Islamic accounting, accounting, Islamic banking, Islamic finance, corporate governance, AAOIFI, and accountability are the most frequently used by researchers. The United States, Malaysia, Britain, and Indonesia are the four nations that have contributed the most to an international study on Islamic accounting. However, this study shows that cooperation is still only between nations in one region. Increased scientific collaboration is therefore required, particularly in Muslim-majority nations like Iran, the United Arab Emirates, Qatar, Kuwait, Bahrain, Yemen, and Oman.

We acknowledge that the Scopus database and the use of keywords in the keyword papers are the only sources used for this research. In addition to the keywords we employ, we do not consider other databases like Google Scholar, Web

Of Science, or other documents that mention Islamic accounting. However, we do not use those other keywords. By comprehending the abstract, the next researcher may add to data analysis and possibly find more information. Additionally, several documents lack complete metadata, which could lead to erroneous results from the study we conducted.

The study also advances knowledge of trends in Islamic accounting studies. Each demonstrates that this area of study is changing, which may open up more opportunities for future research. The conclusions of this study, which use the bibliometric methodology, also reinforce and broaden those of earlier investigations into Islamic accounting studies. This study also suggests that more scholars cooperate on international research on Islamic accounting.

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