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Bibliometric analysis of Sharia accounting implementation: Trends and scientific contributions

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Abstract

This study aims to identify the implementation of Sharia accounting and visualize the research trends related to it. The analysis is based on 123 articles retrieved from the Dimensions database, spanning the period from 2020 to 2024, and visualized using the VOSviewer software. This study applies bibliometric techniques such as bibliographic coupling (by documents, sources, authors, organizations, and countries) and keyword co-occurrence analysis. The results reveal that Indonesia plays a central role in the development of Sharia accounting research, with Universitas Sebelas Maret being the most prominent institution. Jurnal Ekonomi Syariah Teori dan Terapan is identified as the most influential journal, and Ahmad A. Elamer as the most cited author in this field. Frequently used keywords include "implementation," "accounting," "Islamic bank," and "management," indicating the central themes of research. The study contributes to the mapping of scientific literature in the field of Islamic accounting, and it offers useful insights for future research development and policy formulation regarding the implementation of Sharia principles in accounting practices.

Keywords: Sharia accounting; bibliometric analysis; implementation; Islamic finance; VOSviewer

INTRODUCTION

Sharia accounting is a specialized branch of accounting developed to fulfill the requirements of financial recording and reporting in accordance with Islamic principles (Hassan et al., 2019; Mohammad & Alahrash, 2015). Unlike conventional accounting, Sharia accounting emphasizes justice, transparency, and collective welfare, all rooted in Islamic law (*shari‘ah*) (Bhatti & Bhatti, 2010; Kamla & Rammal, 2013; Mohammed et al., 2016). The core principles of Sharia accounting include the prohibition of *ribā* (interest), *gharar* (excessive uncertainty), and *maysir* (speculation), while also highlighting the concept of social responsibility in economic transactions (Ayub et al., 2023; Hassan et al., 2019). Therefore, Sharia accounting functions not only as a financial reporting system but also as a mechanism to ensure compliance with Islamic values in business and financial operations.

In line with the growing Islamic finance industry, Sharia accounting has undergone rapid advancement, driven by technological innovation and evolving dynamics within the Islamic business ecosystem (Menne et al., 2024). Sharia accounting has been implemented by various Islamic financial institutions, including Islamic banks operating under *muḍārabah*, *mushārakah*, and *murābahah* contracts, as well as *takaful* (Islamic insurance), *ṣukūk* (Islamic bonds), and Islamic microfinance entities (Naim & Kasri, 2025). International institutions such as the Accounting and Auditing Organization for Islamic Financial Institutions (AAOIFI) and the International Financial Reporting Standards (IFRS) Foundation have contributed to the formulation of global standards for Sharia accounting (Hassan & Raza Rabbani, 2023). However, the application of Sharia accounting across countries like Indonesia and Malaysia still encounters challenges, particularly in the areas of standard harmonization, regulatory discrepancies, and infrastructure readiness, including qualified human resources (Rahayu et al., 2024).



Figure 1 Development of Sharia Accounting Research (2020-2024)

The visualized data in Figure 1 demonstrates a clear upward trend in Islamic accounting research publications from 2020 to 2024. In 2020, there were 90 published articles, followed by a slight increase to 92 in 2021. A significant rise occurred in 2022, reaching 143 articles, which further escalated in 2023 with 145 articles, and peaked in 2024 with 162 publications. This trend reflects the increasing scholarly attention towards Islamic accounting and indicates its rising prominence within the academic community.

This study adopts a bibliometric approach as its primary research method. As described by Abouzid et al. (2021), bibliometric analysis enables both qualitative and quantitative examination of literature within a defined subject area. The methodology can be tailored depending on the research purpose. For example, Faizah et al. (2021) used bibliometric analysis to investigate Islamic finance growth by analyzing publication years, sources, and keyword co-occurrence. In contrast, this study emphasizes the implementation of Islamic accounting and follows the deductive framework proposed by Karakus et al. (2019), which structures the findings from general to specific insights. The analysis sequence includes bibliographic coupling by country,

institution, journal, publication, and author, followed by keyword co-occurrence. This structure facilitates a gradual understanding of complex interrelated concepts (Karakus et al., 2019).

Previous studies such as those by Faizah et al. (2021), Restuningdiah et al. (2020), and Rusydiana et al. (2020) have focused on bibliometric analyses in Islamic accounting. However, the novelty of this research lies in its focus on implementation aspects, using the Dimensions database and applying bibliographic coupling to trace inter-research linkages through shared references. Building on Meiryani (2024), this study aims to extend the analytical coverage by employing an alternative database to gain broader insights.

Accordingly, the primary objective of this study is to identify and analyze research concerning the implementation of Islamic accounting from 2020 to 2024 through a bibliometric method based on the Dimensions database. The results are expected to reveal academic trends, dominant themes, and research interconnectivity, offering a comprehensive view of Sharia accounting development and highlighting future research directions.

LITERATURE REVIEW

Implementation of Sharia Accounting

Islamic accounting has been conceptualized in various ways across scholarly literature. Napier (2009) and Nurhayati and Wasilah (2013) emphasize its religious dimensions, which have temporal and spatial implications. Napier describes Islamic accounting as a systematic and coherent practice rooted in Islamic principles. In a similar vein, Haniffa and Hudaib (2010) define Islamic accounting as a mechanism designed to achieve economic justice through formal procedures, structured methodologies, objective measurements, control systems, and reporting mechanisms aligned with *shari‘ah* principles.

Despite the diversity of interpretations, the definitions converge on a shared foundational objective: Islamic accounting aims to ensure fair distribution of economic resources through structured processes, including objective measurement, monitoring systems, and reporting protocols guided by Islamic legal and ethical norms (Wahyudi et al., 2022).

In practical terms, Islamic accounting has witnessed significant growth, driven by increasing awareness and demand for economic systems aligned with Islamic values. A study by Izzulhaq et al. (2024) classifies the development of Islamic accounting research in Indonesia into five main thematic areas: (1) Sharia accounting and its implementation, (2) education and public perception, (3) psychological and social aspects, (4) Islamic financial instruments and products, and (5) Islamic philanthropy.

These themes illustrate the broad spectrum of Islamic accounting beyond mere financial documentation. They include educational components, societal attitudes, and the psychological impacts of Islamic financial systems. Moreover, the evolution of Islamic financial instruments—such as *ṣukūk*, productive *waqf*, and Islamic banking—has reinforced the practical application of Islamic accounting in the financial sector. Additionally, the growing role of Islamic philanthropy, encompassing the management of *zakāt*, *infāq*, and *ṣadaqah*, underscores the importance of transparency and accountability in the distribution of social and charitable funds, thereby reinforcing the ethical dimension of Islamic accounting.

RESEARCH METHODS

This study aims to identify and visualize research developments related to the implementation of Sharia accounting. The method employed is bibliometric analysis, a quantitative technique that reveals statistical patterns and the distribution of academic publications over a specific period (Martí-Parreño et al., 2016; Phoong et al., 2022; Wang et al., 2024). Bibliometric analysis has evolved over time, enabling the mapping of conceptual relationships across disciplines and facilitating knowledge structure evaluation (Rana & Pragati, 2022; Zupic & Čater, 2015). It is widely applied to examine research trends, identify emerging themes, and explore intellectual structures (Sweileh et al., 2017).

In this study, the units of analysis include documents, sources, authors, organizations, and countries. Two bibliometric techniques were applied: **bibliographic coupling** and **keyword co-occurrence analysis**, using VOSviewer software for visualization (van Eck & Waltman, 2023).

The data were obtained from the Dimensions database through a multi-stage document filtering process. The first stage involved selecting relevant keywords to ensure thematic alignment with the study objectives (Le & Nguyen, 2023). In the second stage, the search was narrowed using the “title and abstract only” filter to enhance precision and relevance (Niñerola et al., 2019). The detailed procedure is as follows:

1. The initial keyword “Sharia Accounting” yielded 835 articles. However, this broad query resulted in many irrelevant results.
2. The keyword was refined to “Implementation of Sharia Accounting”, which significantly narrowed the output to 123 relevant articles.
3. This refinement facilitated a more targeted and contextually accurate bibliometric analysis.

Table 1 Number and Percentage of Articles on the Implementation of Sharia Accounting (2020–2024)

No	Year of Publication	Number of Publications	Percentage (%)
1	2024	38	30.89%
2	2023	22	17.88%
3	2022	25	20.32%
4	2021	24	19.51%
5	2020	14	11.38%
—	Total	123	100.00%

As presented in Table 1, the number of studies addressing the implementation of Sharia accounting has increased significantly between 2020 and 2024. The highest number of publications occurred in 2024, with 38 articles (30.89%), indicating a sharp rise in research interest. In 2022 and 2021, the publication numbers were relatively similar, with 25 (20.32%) and 24 (19.51%) articles, respectively. In contrast, 2020 recorded the lowest publication count with 14 articles (11.38%). This upward trend reflects the growing academic focus on Sharia accounting practices, especially in recent years.

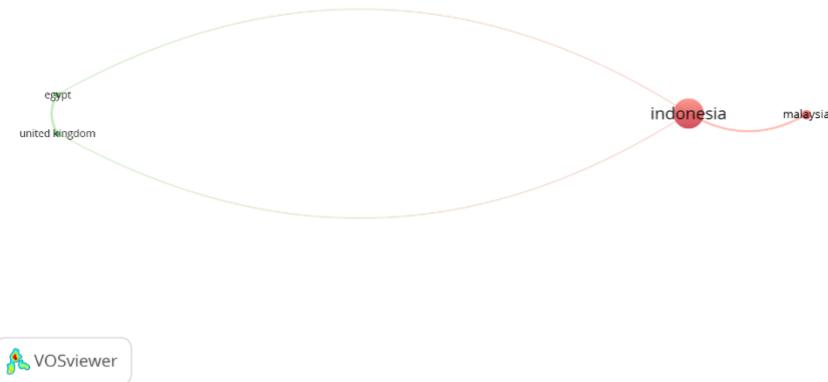
RESULTS AND DISCUSSION***Bibliographic Coupling by Countries****Figure 2 Coupling Bibliographic by Countries*

Figure 2 illustrates the bibliographic coupling network among countries contributing to Sharia accounting research. Indonesia emerges as the most prominent country, with 35 publications and 75 total links. This indicates its significant role and high level of interconnectedness with other countries in the research domain. Egypt and the United Kingdom each contributed only one document; however, both have 64 links, suggesting a high level of collaboration or citation overlap with other international studies.

Malaysia, represented by four documents and 59 links, also demonstrates substantial interaction, particularly with Indonesia. These findings emphasize Indonesia's position as a research hub in the field of Sharia accounting and underscore the patterns of international academic collaboration within this topic.

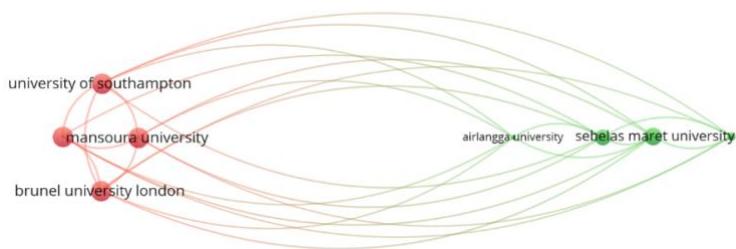
Bibliographic Coupling by Organizations*Figure 3 Coupling Bibliographic by Organizations*

Figure 3 presents the bibliographic coupling between research institutions. Among the 60 institutions identified, only eight exceeded the minimum threshold for visualization in VOSviewer based on link strength. Universitas Sebelas Maret ranks first with 190 links, making it the most interconnected institution in the network.

Internationally, institutions such as Brunel University London, Mansoura University, University of Lancashire, and University of Southampton each achieved 183 links, indicating their strong participation in the academic conversation. Within Indonesia, Universitas Muhammadiyah Surakarta and Universitas Negeri Semarang also show significant engagement, with 114 and 82 links, respectively. Though Universitas Airlangga recorded a lower link strength (12), its presence still reflects international collaboration potential. These results reveal that Indonesian universities—especially Universitas Sebelas Maret—play a critical role in advancing global Sharia accounting research.

Bibliographic Coupling by Journals

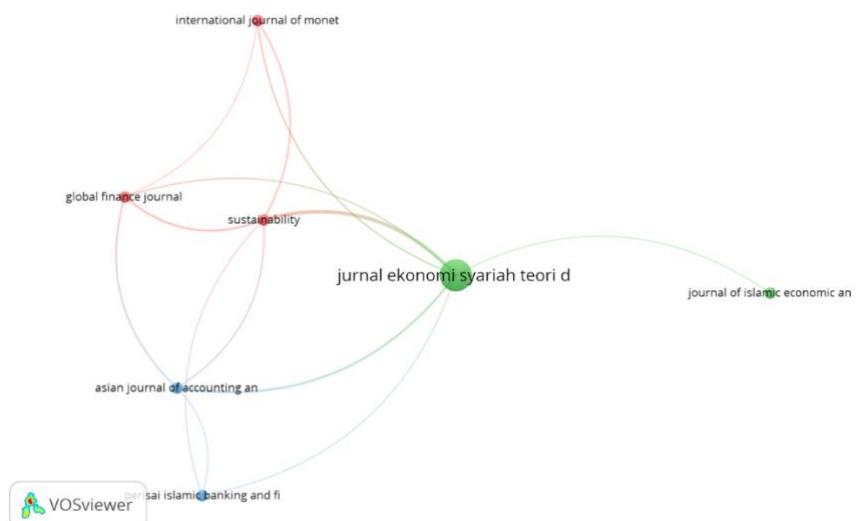


Figure 4 Coupling Bibliographic by Journals

Figure 4 displays the bibliographic coupling network among journals. Out of the 31 journals indexed, only seven met the threshold for significant link strength. *Jurnal Ekonomi Syariah Teori dan Terapan* holds the most prominent position with 32 links, followed closely by *Sustainability* with 30 links, demonstrating the intersection between Sharia accounting and sustainability themes.

Other notable journals include the *Asian Journal of Accounting and Governance* (12 links), the *Global Finance Journal* (11 links), and the *International Journal of Monetary Economics and Finance* (7 links). In contrast, *Perisai Islamic Banking and Finance Journal* and the *Journal of Islamic Economics and Business Research* each have 1 link, indicating limited but specialized contributions. These findings reflect the interdisciplinary nature of Sharia accounting research, with strong thematic overlaps in governance, finance, and sustainability.

Bibliographic Coupling by Authors

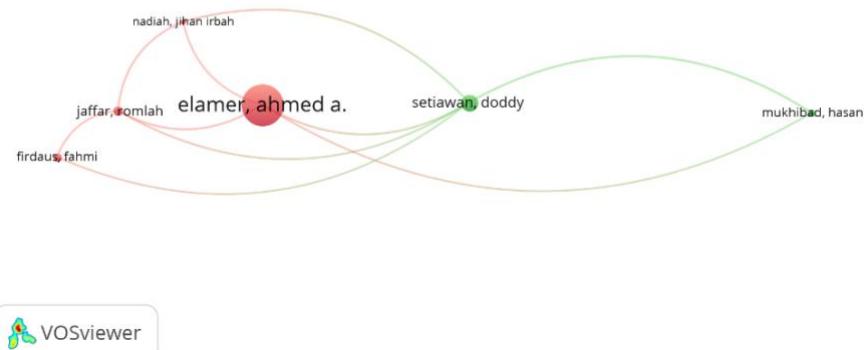


Figure 5 Coupling Bibliographic by Authors

Figure 5 depicts the coupling of authors based on citation and shared reference patterns. Among the 306 authors identified, only seven met the citation threshold required for visualization. *Elamer et al.* (2020) leads the network with 94 citations. Their work explores the influence of Sharia Supervisory Boards (SSB) and governance structures on operational risk disclosures in Islamic banks, underscoring the importance of governance reform in financial transparency.

Wijayanti and Setiawan (2022) received 16 citations for their study on Islamic Social Reporting (ISR), which identified that the presence of SSBs positively influences ISR and firm value metrics such as Market-to-Book Value (MTBV) and Tobin's Q, despite short-term profitability trade-offs. Meanwhile, *Firdaus et al.* (2021) garnered 40 citations for research on regulatory challenges in implementing Sharia compliance reporting via Internet Financial Reporting (IFR) in Islamic banks.

Other authors, including *Mukhibad et al.* (2022), *Jaffar et al.* (2021), and *Nadiyah & Filanti* (2022), received fewer citations but still contribute meaningfully to the scholarly discourse, particularly in the fields of Sharia regulation and reporting practices. These author networks reveal not only the thematic focal points of Sharia accounting research but also the foundational studies that shape ongoing academic conversations in this field.

Network Visualization by Keyword

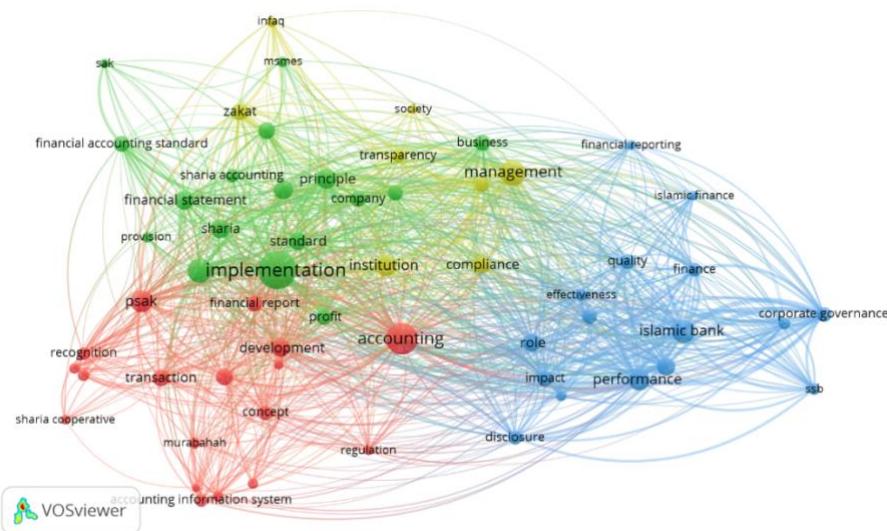


Figure 6 Network Visualizations

Figure 6 illustrates the keyword co-occurrence network within the literature on Sharia accounting and finance. The visualization categorizes keywords into thematic clusters based on their frequency and interrelation across the dataset. One major cluster revolves around **Financial Accounting Standards**, including terms such as *financial accounting standard*, *PSAK (Pernyataan Standar Akuntansi Keuangan)*, *financial statement*, and *financial report*. This reflects the central role of accounting standards in ensuring transparency and *shari'ah* compliance within Islamic financial institutions.

Another prominent cluster emphasizes **Islamic finance and social responsibility**, consisting of keywords like *infaq*, *zakat*, *MSMEs*, *sharia cooperative*, and *murabahah*. These indicate growing research attention toward the social dimension of Islamic finance, particularly its role in empowering micro-enterprises and enhancing social welfare.

From a governance and management perspective, the terms *corporate governance*, *transparency*, *compliance*, *management*, *institution*, and *implementation* highlight the importance of effective institutional mechanisms to enforce Sharia-based principles in financial reporting. Furthermore, the cluster encompassing *performance*, *impact*, *role*, *profit*, *quality*, and *effectiveness* demonstrates the field's engagement with evaluating the operational outcomes of Sharia accounting practices in enhancing organizational performance.

The final cluster focuses on *disclosure* and *accounting information systems*, suggesting a critical interest in how financial information is communicated and regulated in the context of Islamic principles. The presence of *SSB (Sharia Supervisory Board)* underscores the continuous relevance of religious oversight in Islamic financial operations.

Overlay Visualization by Keyword

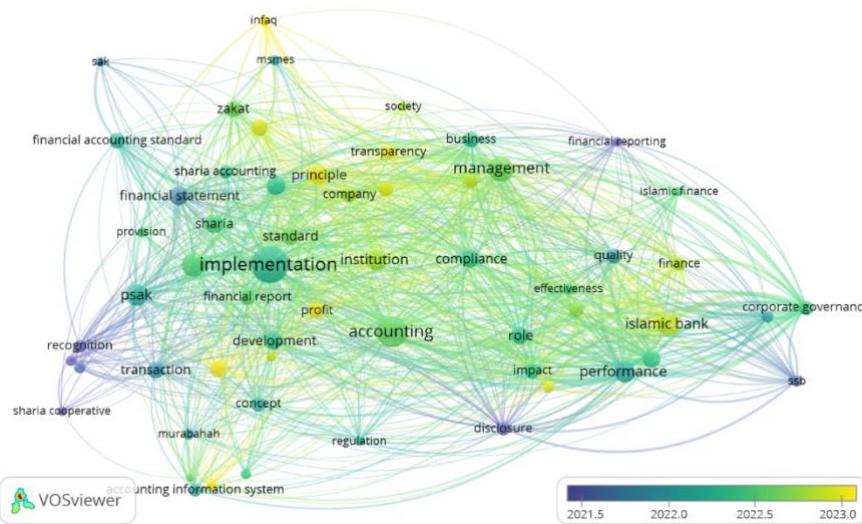


Figure 7 Overlay Visualization

Figure 7 displays an overlay visualization that maps keyword usage over time. The color gradient from blue to yellow indicates the temporal emergence of specific themes—blue representing earlier studies (pre-2022), and yellow indicating more recent research trends (post-2022). Central terms such as *implementation*, *accounting*, *Islamic bank*, and *management* appear in larger font and central positions, reflecting their foundational role in the field. These themes are consistent throughout the five-year span, forming the core of Sharia accounting research.

Terms like *financial accounting standard*, *PSAK*, *regulation*, and *disclosure*—appearing in green hues—highlight ongoing scholarly interest in legal frameworks and compliance mechanisms. In contrast, keywords such as *infaq*, *zakat*, *MSMEs*, and *sharia cooperative* are displayed in bright yellow, suggesting a recent shift in focus toward social and inclusive finance. This indicates growing attention to the developmental aspects of Islamic finance, especially its role in supporting underrepresented economic sectors. Moreover, keywords including *performance*, *impact*, and *effectiveness* have transitioned from green to yellow, implying increased research interest in the outcomes of Sharia accounting implementation on business metrics.

Density Visualization by Keyword

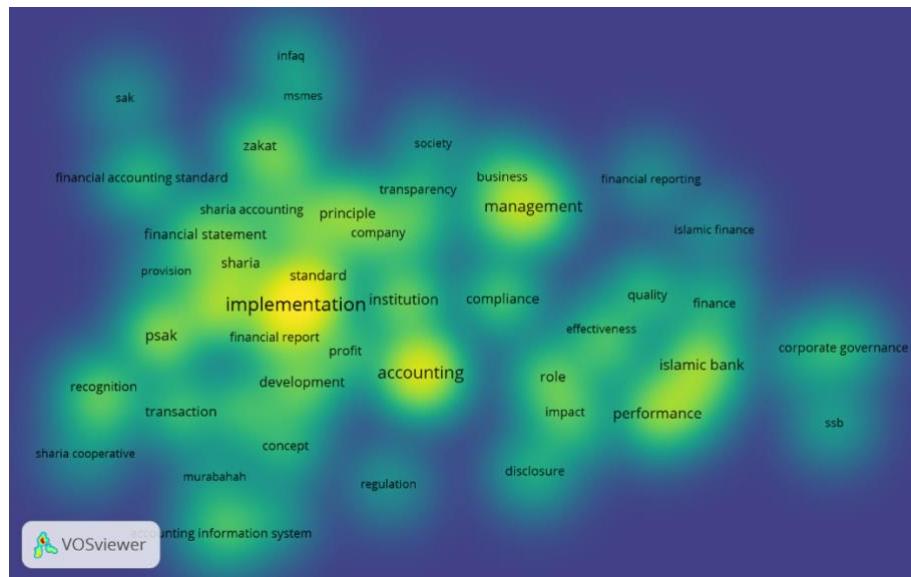


Figure 8 Density Visualization

Figure 8 presents a density visualization of frequently used keywords in the literature on Sharia accounting and finance. Brighter color areas denote higher keyword density, indicating frequent usage and stronger conceptual linkages. The most prominent terms include *implementation, accounting, Islamic bank, management, and performance*. These reflect dominant research themes that focus on how Sharia principles are operationalized and assessed in financial institutions. Keywords related to **regulatory and governance frameworks**—such as *SAK, PSAK, corporate governance, compliance, regulation, and disclosure*—also show high density, reaffirming the field’s continued emphasis on standardization and accountability.

The presence of social finance-related terms like *infaq*, *zakat*, *MSMEs*, and *sharia cooperative* further suggests a growing concern for ethical, equitable financial practices. Meanwhile, *financial reporting*, *financial statement*, and *accounting information system* underline the importance of transparency and technology in Islamic accounting processes. The keyword *SSB* (Sharia Supervisory Board) appears in a dense region as well, indicating sustained academic interest in the governance role of religious oversight in ensuring compliance within Islamic financial institutions.

CONCLUSION

The bibliometric visualization results of this study reveal that Indonesia holds a central position in global research on Sharia accounting, particularly in terms of international academic collaboration. Universitas Sebelas Maret is identified as the most active institution, with the highest link strength among contributing universities. Meanwhile, international institutions such as Brunel University London and the University of Southampton also demonstrate strong connectivity within the research network. In terms of publication platforms, *Jurnal Ekonomi Syariah Teori dan Terapan* and *Sustainability* are the most influential journals, reflecting the intersection between Sharia accounting and sustainability-related issues.

In the realm of author influence, *Elamer et al.* (2020) emerged as the most cited, highlighting the importance of governance structures—particularly the role of Sharia Supervisory Boards (SSBs)—in promoting transparency and compliance within Islamic banking practices. Other highly cited works focus on Islamic Social Reporting (ISR), disclosure regulations, and the role of digital technology in enhancing Sharia compliance reporting.

From a keyword perspective, this study identifies several thematic clusters in the literature, including *financial accounting standards*, *corporate governance*, *Islamic social finance*, *performance evaluation*, and *financial transparency*. The keyword “implementation” remains central to the discussion, indicating that researchers continue to focus on how Sharia principles are applied in accounting practice. Additionally, recent research trends have shown increasing attention toward *infaq*, *zakat*, and the financial inclusion of *MSMEs*, suggesting a shift toward more socially oriented research agendas in Islamic finance.

However, this study is subject to several limitations. The analysis is based solely on articles indexed in the Dimensions database, excluding other high-quality repositories such as Scopus, Springer, DOAJ, or Web of Science due to access restrictions. As a result, the scope of the analysis may be limited in capturing the complete landscape of Sharia accounting literature.

Future research is encouraged to expand the data sources by including publications from broader databases and institutional repositories to produce a more comprehensive bibliometric mapping. This study serves as a reference for scholars, practitioners, and policy-makers by offering insights into the current state and potential future directions of research on the implementation of Sharia accounting in the global context.

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