



Global Perspectives on Islamic Accounting Research: 20-Years Bibliometric Analysis

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ABSTRACT

Sharia accounting has developed dynamically and continues to progress. Its development is influenced by the increasing awareness of the need to live in accordance with Islamic principles. This study aims to describe trends in topics, publication numbers, citations, collaborations, as well as the similarity of references and document relationships in the field of Islamic accounting indexed in Scopus from 2003 to 2023. The research method used is a quantitative descriptive approach in bibliometric studies. The sample consists of 54 articles. The variables in this study are scientific publications, including journals, books, and articles indexed in Scopus with the keywords "Islamic accounting" and "Sharia accounting" covering the period from 2003 to 2023.

INTRODUCTION

Sharia accounting has developed dynamically, driven by the growing awareness of living in accordance with Islamic principle. Its progress is also influenced by the establishment of Bank Muamalat Indonesia, which emerged from the efforts of Islamic scholars and society to promote an Islamic-based economy in Indonesia (Khadaffi et al., 2017).

Currently, various academic journal platforms such as Google Scholar, Web of Science, ProQuest, and Scopus make it easier to access credible references, supporting research and academic writing more efficiently.

Each platform has its advantages and drawbacks. Google Scholar is free but lacks data accuracy and filtering, while Scopus is more reliable and well-verified, albeit with high access costs (Murdianto, 2024; Aribowo, 2023). Therefore, this study uses secondary data exclusively from Scopus for broader coverage and higher data accuracy.

To explore research trends in sharia accounting publications, bibliometric analysis is employed. This method allows for the identification of publication patterns, citation analysis, influence, and geographical distribution in a statistical manner (Susanti et al., 2022; Sensusiyati et al., 2021).

Bibliometric analysis requires supporting tools like VOSviewer, which helps visualize relationships among research elements and build bibliometric networks through clear and informative mappings (Perkasa et al., 2022).

This study is an update of previous research that applied bibliometric and literature review methods. Prior findings identified dominant themes such as Islamic banks, CSR, and contracts like Mudharabah and Istishna', with a focus on Islamic organizations and Muslim-majority countries. However, more comprehensive exploration is still needed.

The strengths of this research lie in the use of VOSviewer, which provides interactive visualizations of research trends and clusters, and the use of up-to-date data from Scopus spanning 2003–2023, offering a broad and global perspective. It also contributes strategically by suggesting future research directions and serves as a methodological reference for researchers adopting similar bibliometric approaches.

LITERATURE REVIEW

Islamic Accounting

Islamic accounting, also known as Sharia accounting, is based on the Qur'an, Hadith, and scholarly consensus (Ac, 2014). Rooted in Sharia principles, it aims to transform modern accounting into a more humanistic and value-driven system (Kristianto, 2009). Sharia forms the foundation of Islamic accounting, encompassing beliefs (aqidah), ethics (akhlaq), and practical laws (amaliyah) (Maulina, 2022). According to Wasilah (2009), Islamic accounting is the process of recording transactions in line with Allah's rules.

It avoids injustice (zulm), usury (riba), gambling (maysir), fraud (gharar), and haram elements, focusing instead on ethical decision-making (Khadaffi et al., 2017). As the Sharia-based financial sector grows, Islamic accounting is

increasingly studied and applied in daily transactions, reflecting its dynamic development.

The goal is to express devotion to Allah SWT through responsible and creative handling of economic activities, aligning with Islamic values and Sharia objectives (Alfia et al., 2018). It also aims to build a business system grounded in humanistic, emancipatory, transcendental, and theological values (Ilyas, 2020).

Bibliometric

Bibliometrics comes from the Latin words "biblio" and "metrics," referring to the use of mathematics in literature studies. It has gained attention in library and information science research (Pradana & Sulistiyowati, 2022). According to Ilham & Fadil Agus (2023), bibliometric analysis explores patterns in scientific literature using information science, statistics, and data analysis. The term was first introduced by Alan Pritchard in 1969 through his article "Statistical Bibliography or Bibliometrics?" (*Journal of Documentation*) (Muntashir & Erida, 2018). Citation analysis is the most common bibliometric technique, often visualized through citation networks (Apriantoro et al., 2023).

This method helps identify trending research topics, the volume and diversity of studies (Ardiansyahroni et al., 2023), and, as noted by Ilham & Fadil Agus (2023), uncovers research trends, author collaboration, publication impact, and supports strategic decisions. Overall, bibliometric analysis provides insights into the direction and influence of research developments.

Scopus

Scopus is the world's largest abstract and citation database of peer-reviewed literature and scientific research. It provides accurate metadata information such as publication dates, abstracts, and citations (Pradana & Sulistiyowati, 2022). Published by Elsevier, Scopus is the largest indexed database covering a wide range of scientific disciplines and is commonly used as a primary reference for academic research (Talib et al., 2023). In line with previous studies, Apriliyah & Arifianto (2022) state that Scopus, which indexes thousands of publications from numerous publishers, is a trusted online database containing a comprehensive collection of scientific publications and detailed bibliographic records. The publications listed in Scopus are reviewed annually to ensure they meet high academic standards.

VOSviewer

VOSviewer is known as a software tool that enables users to view bibliometric data such as titles, authors, publication years, and other journal-related information in a visual format (Hanifah et al., 2022). According to Iriyani (2023), VOSviewer allows the creation and exploration of bibliometric networks involving journals, titles, authors, and publications. Therefore, using VOSviewer facilitates the analysis of research trends and directions in highly studied topics. Ilham & Fadil Agus (2023) describe VOSviewer as a powerful visualization software that can be used for bibliometric analysis and network data processing.

Bibliometric data mapping can be visualized using VOSviewer (Mujahidah & Soebagyo, 2022). VOSviewer can construct maps based on scientific publications, journals, researchers, research organizations, countries, keywords, or other terms. Its second function is to visualize and explore the maps.

VOSviewer offers three types of visualizations: network, overlay, and density. The maps can be zoomed in and scrolled through for further exploration (Meriyenti & Efendi, 2023).

Conceptual Framework

The conceptual framework illustrates the flow of the author's thinking, providing a comprehensive overview of the bibliometric analysis of research on Islamic Accounting. The conceptual framework in this study is as follows:

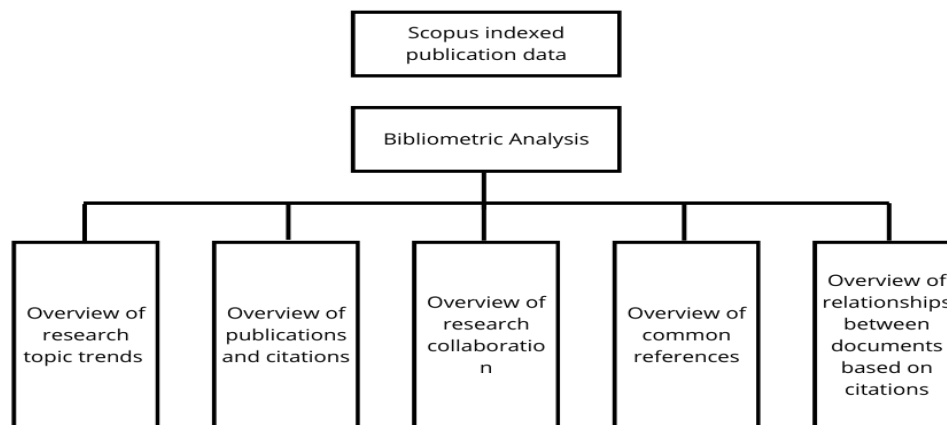


Figure 1. Conceptual Framework

METHODOLOGY

The research uses a descriptive quantitative approach for bibliometric studies, utilizing secondary data sourced from Scopus-indexed journals from 2003 to 2023. Data was retrieved from the Scopus website using the keywords "Islamic accounting" and "sharia accounting." The purpose of this research is to analyze the direction and development of Islamic accounting research publications on Scopus and visualize the data with the help of VOSviewer version 1.6.20 software. The research variables include scientific publications such as journals, books, and articles indexed on Scopus, using the aforementioned keywords with the 2003–2023-time frame. The data used in this research is secondary, obtained from Scopus, and involves a series of steps to gather and filter the data through the Scopus website.

Data collection steps include searching using the keywords, applying filters for year, author, subject area, document type, publication stage, and others. After filtering, the data is saved in CSV formats and processed using VOSviewer. The data analysis technique involves bibliometric analysis with VOSviewer, starting with data retrieval from Scopus, saving the data in CSV format, and visualizing it using VOSviewer software. The steps in data visualization include importing CSV files into VOSviewer, selecting visualization options, and filtering terms for network visualization, ultimately saving the results and interpreting them for further analysis.

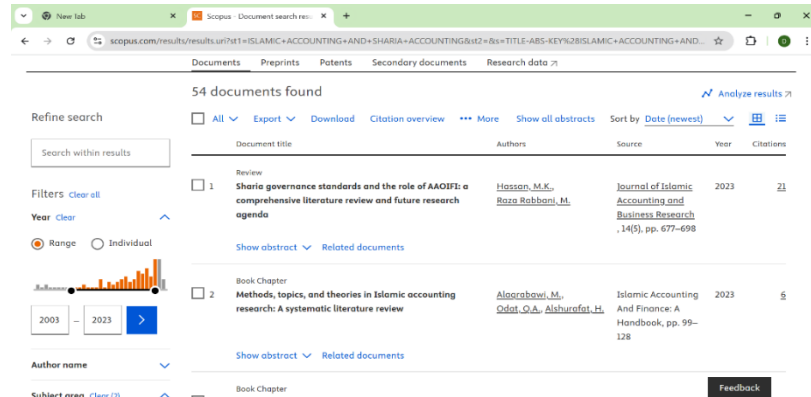


Figure 2. Scopus Data Search

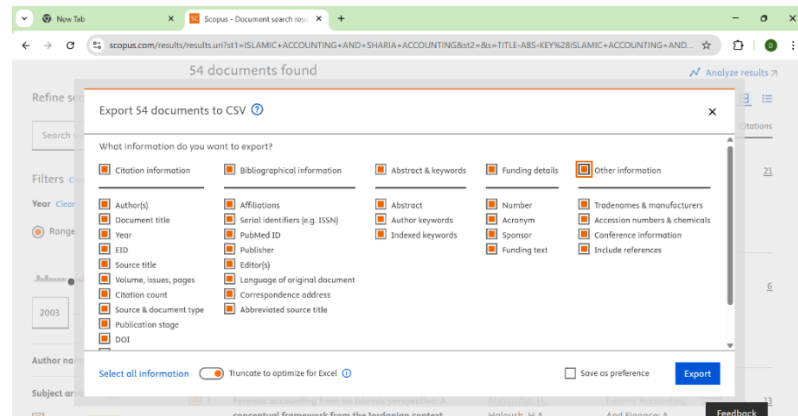


Figure 3. Storing Scopus-Indexed Data

The writing stages are the steps taken by the author, which facilitate the framework of thinking in conducting bibliometric research. The stages of writing are as follows:

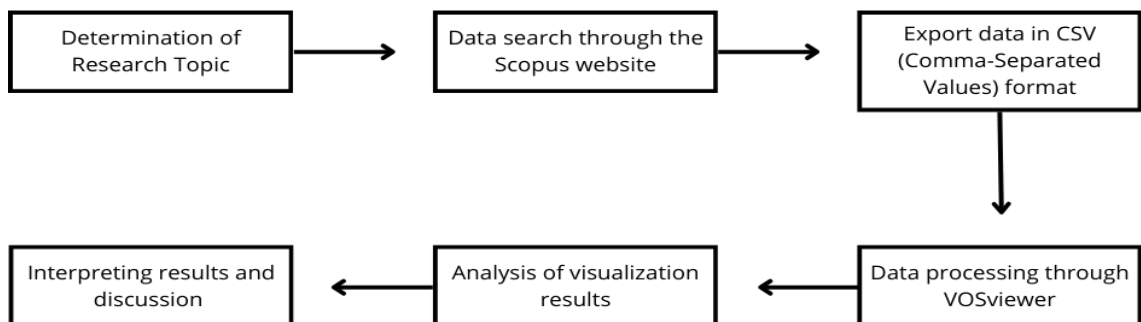


Figure 4. Writing Stages

RESULTS AND DISCUSSION

The trend on the Topic of Islamic accounting and Sharia Accounting

The research on Islamic accounting/Sharia accounting trends was mapped using the VOSviewer application, with data collected from Scopus in CSV format on March 20, 2025. The analysis covers data from 2003 to 2023, using the search query "Islamic accounting AND Sharia accounting" with filters for 'Business, Management and Accounting' and 'Economics, Econometrics, and Finance,' resulting in 54 relevant documents.

The VOSviewer application was used for analysis, where data from Scopus was uploaded, and a co-occurrence analysis based on all keywords was performed using full counting. A threshold of 2 was set for minimum occurrences of words, and the terms were filtered to generate network visualizations. The analysis produced 23 items, 4 clusters, 56 links, and 65 total link strengths, visualized in three formats: network, overlay, and density.

Table 1. Cluster Distribution Table on the Topics of Islamic Accounting and Sharia Accounting

Cluster	Color	Items
1	Red	There are 7 items in Cluster 1 with a red color: accounting and auditing organi, accounting principle, banking, financial reporting, IFRS, Islamic finance, and zakat.
2	Green	There are 6 items in Cluster 2 with a green color: AAOIFI, international accounting harmonization, Islamic accounting, Islamic banking, sharia, and waqf.
3	Blue	There are 5 items in Cluster 3 with a blue color: accounting, finance, Islam, Islamic economics, and sustainable development.
4	Yellow	There are 5 items in Cluster 4 with a yellow color: corporate governance, Islamic banks, sharia disclosure, sharia supervisory board, and zakah.

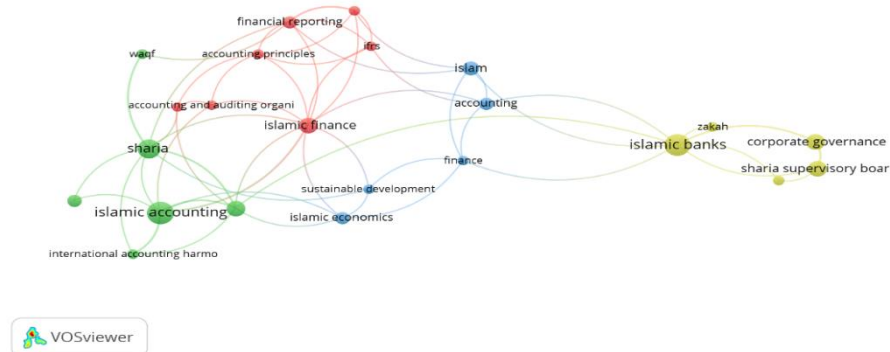


Figure 5. Network Visualization Analysis on the Topic of Islamic Accounting and Sharia Accounting

The results show relevant and diverse topics across various clusters. The same color indicates that the topics are within the same cluster. Based on the network visualization, four clusters were formed, each represented by a different color. These clusters represent the relationships between relevant topics in research on Islamic accounting and Sharia accounting, with data sourced from Scopus.

Table 2. Of Inter-Topic Relationships in Research on Islamic Accounting and Sharia Accounting

No	Topic	Number of link lines
1	Islamic banks	8
2	Zakah	1
3	Corporate governance	2
4	Sharia suoervisory board	3
5	Sharia disclosure	2
6	Islam	5
7	Accounting	5
8	Finance	5
9	Sustainable development	4
10	Islamic economics	5
11	Banking	5
12	Ifrs	5
13	Financial reporting	7
14	Accounting principal	6
15	Islamic finance	11
16	Accounting and auditing organization for islamic financial institution	4
17	Zakat	4
18	Waqf	2
19	Sharia	9
20	Islamic accounting	7
21	Islamic banking	2
22	Internasional accouting harmonisation	3
23	Aaoifi	9

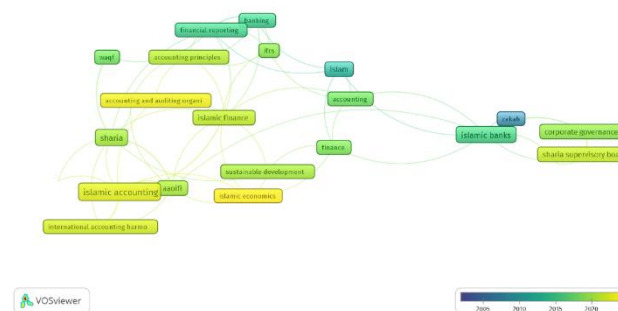


Figure 6. Overlay Visualization Analysis of the Topic of Islamic Accounting and Sharia Accounting From 2003 to 2023

Based on Table 2, which presents the relationships between topics in research on Islamic accounting and Sharia accounting, it was found that the topic *Islamic finance* has the highest number of connections, with 11 links. This indicates that it is a central focus and highly interconnected with other topics in the field.

This is followed by *Sharia* and *AAOIFI*, each with 9 links, and *Islamic banks* with 8 links. Other topics with relatively high connectivity include *financial reporting* (7), *Islamic accounting* (7), and *accounting principal* (6). Meanwhile, some topics such as *Zakah*, *Waqf*, and *corporate governance* show fewer connections, with only 1–2 links each. These results suggest that research in Islamic accounting tends to focus more on Islamic finance, financial reporting, and regulatory institutions, while specific issues like zakah and waqf are still underrepresented in the topic network.

Table 3. The Number of Studies on Islamic Accounting and Sharia Accounting From 2003 to 2023

Year	Number	Item
2008	1	Zakah
2012	1	Islam
2014	2	Banking, Financial Reporting
2015	1	Islamic Banks
2017	2	Accounting, Waqf
2018	3	Finance, Ifrs, Corporate Governace
2019	4	Sharia, Aaoifi, Sustainable Development, Zakat
2020	5	Sharia Supervisory Board, Sharia Disclosure, Accounting Principle, Islamic Finance, Islamic Banking
2021	2	Islamic Accounting, International Accounting Harmo1
2022	1	Accounting And Auditing Organi
2023	1	Islamic Ecomonics

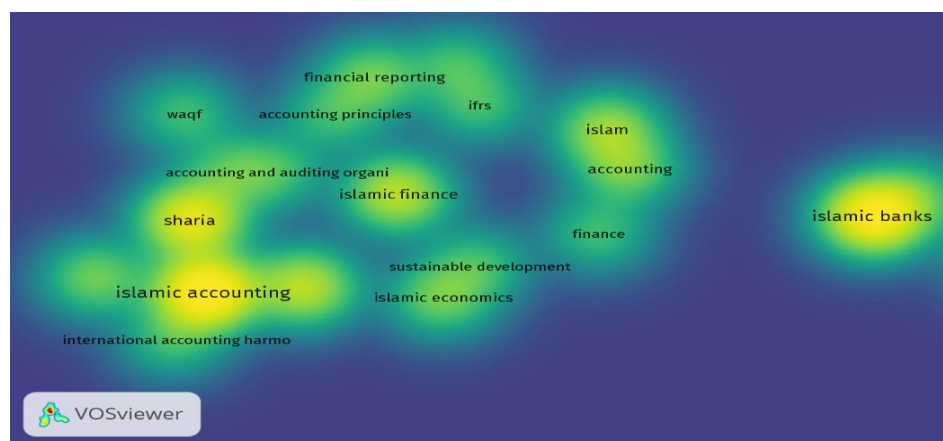


Figure 7. Density Visualization Analysis on the Topic of Islamic Accounting and Sharia Accounting From 2003 to 2023

Based on Table 3, which presents the number of studies on *Islamic accounting* and *Sharia accounting* from 2003 to 2023, it can be concluded that research trends in this field have shown a significant increase starting from 2014, peaking in 2020 with five publications. The topics covered are diverse, including *sharia supervisory board*, *Islamic finance*, *accounting principles*, and *Islamic banking*, indicating the growing scope of studies within Islamic accounting. Although the number of studies declined after 2020, there has been a consistent interest in *Sharia*

accounting issues, with evolving focuses ranging from zakat and waqf to corporate governance and sustainable development.

Overview of the Number of Publications and Citations

Table 4. Overview of the Number of Publications and Citations

Citation Overview by Document			
Year	Total	Researcher(s)	
2018	2	Siswantoro, Kharisova	
2019	2	Albarak, Nugraheni	
2020	1	Anisykurillah	
2021	3	Khomsatun, Can, Mukhibad	
2023	4	Alaqrabawi, Hassan, Ashurafat, Abras	
Citation Overview by Sources			
No	Journal Name	Number of Documents	Number of Citations
1	Journal of islamic accounting	7	133
2	Journal of governance and regulation	2	17
3	Bank and bank systems	2	30
4	International journal of islamic and mind	2	67
5	Accounting auditing and accountabiliting	2	127
6	Islamic accounting and finance a hand	5	14
Citation Overview by Author			
No	Researcher Name	Number of Documents	
1	Hussainey, Khaled	4	
2	Mukhibad, hasan	3	
3	El-halaby, sheriff	4	
Citation Overview by Organizations			
Year	Total	Publishing Organization(s)	
2020	2	arab open university, kuawit, faculty of commerce, Mansoura	
2023	2	hasmenite university, jordan, durham center for islamic economic	
Citation Overview by Countries			
Year	Total	Countries	
2015	1	Jordan	
2017	1	United Kingdom	
2020	2	Indonesia, United states	

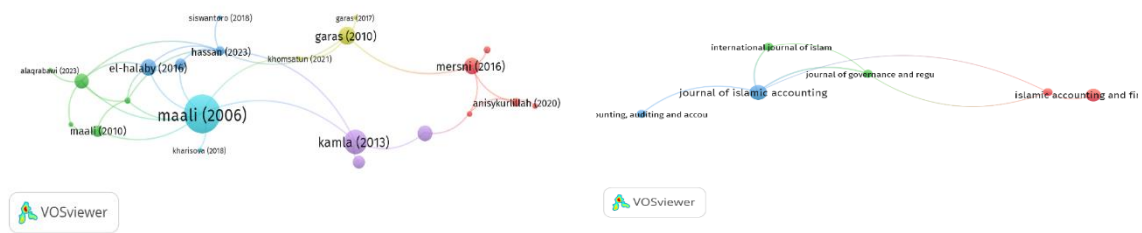


Figure 8. Network Visualization Analysis of Citation Topics Based on Documents and Source



Figure 9. Network Visualization Analysis of Citation Topics Based on Author and Organization

Based on Table 4, The findings of this study reveal a consistent development in publications and citations related to Islamic accounting. From 2018 to 2023, the number of publications gradually increased, with the highest number recorded in 2023, totaling four publications contributed by authors such as Alaqrabawi, Hassan, Ashurafat, and Abras. In terms of citation sources, the *Journal of Islamic Accounting* stands out with the highest number of documents (7) and total citations (133), followed by *Accounting Auditing and Accountability* with 2 documents but a high citation count of 127. Among the most prolific authors, Hussainey and El-Halaby each contributed 4 documents, while Mukhibad followed with 3. Institutional contributions were led by Arab Open University, Mansoura University, and Hashemite University, among others. Geographically, research contributions came from diverse countries including Jordan (2015), the United Kingdom (2017), and a notable increase from Indonesia and the United States in 2020.

Overview of Collaboration in Publications

Table 5. Overview of Collaboration in Publications

Overview of Collaboration Based on Authors		
Year	Total	Researchers
2016	1	El-Halaby, Sherif
2017	1	Hussainey, Khaled
2021	1	Mukhibad, Hasan
Overview of Collaboration Based on Organizations		
Year	Total	Organizations

2020	2	Faculty of Commerce, Mansoura University, Mansoura, Egypt and Arab Open University, Kuwait
2023	2	Durham Center For Islamic Economics and Finance, Durham University Bussiness School, United Kingdom and Hashemite University, Jordan
Overview of Collaboration Based on Countries		
Year	Total	Countries
2015	1	Jordan
2017	1	United Kingdom
2020	1	United States

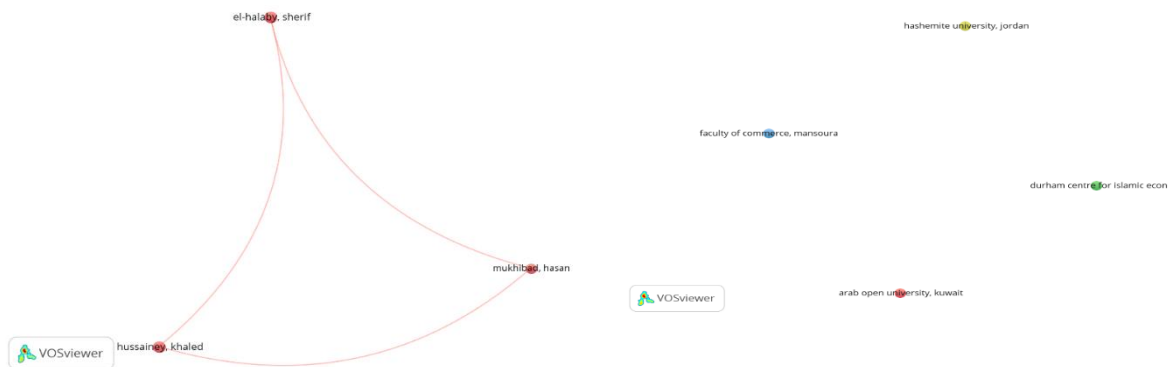


Figure 10. Visualization Network Analysis on Collaboration Topics Based on Authors and Organization



Figure 11. Visualization Network Analysis on Collaboration Topics Based on Authors and Countries

Based on table 5, it can be concluded that collaboration in Islamic accounting research remains relatively limited in terms of authors, institutions, and countries. The table "Overview of Collaboration Based on Authors" shows that from 2016 to 2021, only one researcher per year contributed to the publications, such as el-Halaby (2016), Hussainey (2017), and Mukhibad (2021). Meanwhile, the "Overview of Collaboration Based on Organizations" table reveals institutional collaboration in 2020 and 2023, each involving two institutions from different countries, indicating the beginning of inter-institutional cooperation in Islamic accounting research. Lastly, the "Overview of Collaboration Based on Countries" table demonstrates that country-based collaboration is also limited, with only one country dominating research

contributions each year – Jordan (2015), United Kingdom (2017), and the United States (2020).

Overview of Similarities in Publication Reference Sources

Table 6. Overview of Similarities in Publication Reference Sources

Overview of Reference Similarities Based on Documents		
Year	Total	Dokuments
2019	4	Kamla (2019), Ahmed (2019), Albarrak (2019), Nugraheni (2019),
2020	4	Elmer (2020), Mulyasari (2020), Hassan (2020), Anisykurlillah (2020)
2021	7	Voronova (2021), Ebrahim (2021), Sbeiti (2021), Ahmed (2021), Can (2021), Khomsatun (2021), Mukhibad (2021)
2022	3	Hassan (2022), Mukhibad (2022), Raeni (2022)
2023	10	Abras (2023a), Abras (2023b), Adnan (2023), Alshurafat (2023), Hassan (2023), Aleraig (2023a), Alaqrabawi (2023), Susilowati (2023), Alsaadi (2023), Aleraig (2023b)
Overview Of Reference Similarities Based on Sources		
Year	Total	Sources
2016	1	Banks and Bank Sytems
2017	1	Journal of Islamic Accounting and Business Research
2018	2	Accounting, Auditing and Accountability Journal, International Journal of Islamic and Middle Eastern Finance and Management
2020	1	Journal of Goverment and Regulation
2023	1	Islamic Accounting and Finance: A Handbook
Overview of Reference Similarities Based on Authors		
Year	Total	Countries
2016	1	El Halaby- Sherif
2017	1	Hussainey-Khaled
2020	1	Mukhibad-Hasan
Overview of Reference Similarities Based on Organizations		
Year	Total	Organizations
2020	2	Arab Open University, Kuwait, Faculty of Commerce, Mansoura University, Mansoura, Egypt
2023	2	Durham Center Of Islamic Eeconomics and Finance, Durham University Business School, United Kingdom, Hashemite University, Jordan
Overview of Reference Similarities Based on Countries		
Year	Total	Countries
2015	1	Jordan
2017	1	United Kingdom
2020	2	Indonesia, United States

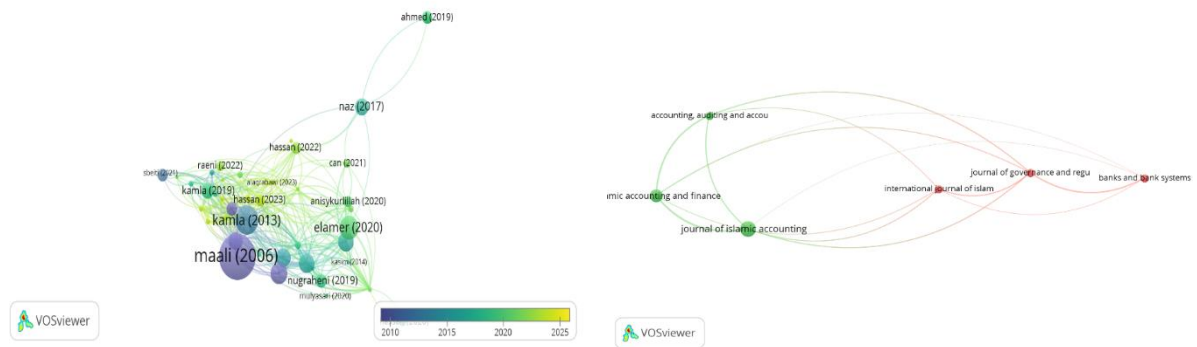


Figure 12. Overlay Visualization Analysis of Reference Similarity
Based on Documents and Source

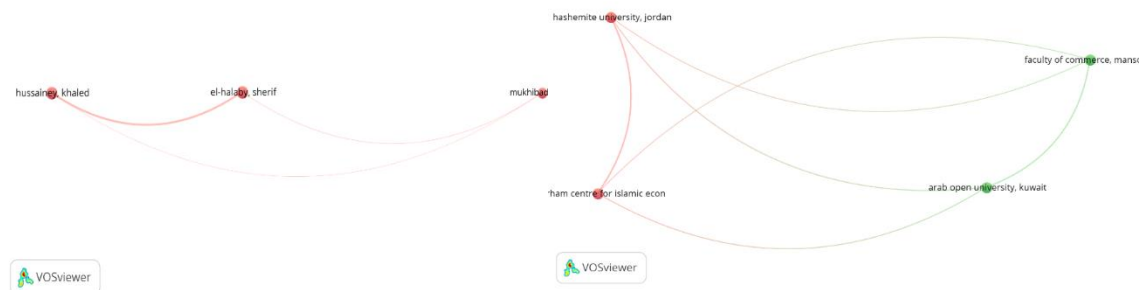


Figure 13. Overlay Visualization Analysis of Reference Similarity
Based on Author and Organization

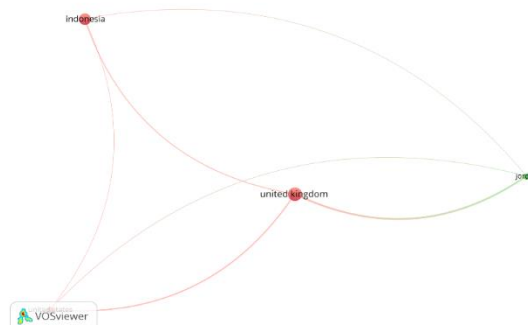


Figure 14. Overlay Visualization Analysis of Reference Similarity
Based on Countries

Based on table 6. The bibliometric analysis reveals notable reference similarities across various aspects of Islamic accounting research. Based on documents, the year 2023 recorded the highest number with 10 related publications, indicating a peak in scholarly interest. Notable works include those by Abras (2023a, 2023b), Adnan (2023), and Hassan (2023). In terms of sources, the most referenced journals span from 2016 to 2023, with key contributions from *Banks and Bank Systems* (2016) and *Islamic Accounting and Finance: A Handbook* (2023). When analyzing author collaborations, authors such as El Halaby and Sherif (2016), Hussainey and Khaled (2017), and Mukhibad and Hasan (2020)

stand out. Organizationally, institutions like the Arab Open University in Kuwait and Durham University Business School in the UK were highly cited in 2020 and 2023, respectively. Lastly, country-wise references highlight contributions predominantly from Jordan (2015), the United Kingdom (2017), Indonesia, and the United States (2020), indicating a geographically diverse engagement in the development of Islamic accounting literature.

The Depiction of Relationships Between Documents Based on Citations

Table 7. The Depiction of Relationships Between Documents Based on Citations

Overview of Document Relationships Based on Cited References		
cluster	Color	Cited References
1	Red	Cluster 1 in red consists of 2 items, namely: Haniffa R., Hudaib M., Exploring the Ethical Identity of Islamic Banks via Communication in Annual Reports, Baydoun N., Willett R., Islamic Corporate Report, Abacus, 36, 1, pp. 71-90, (2000)
2	Green	Cluster 2 in green consists of 1 item, namely: annual report 2009, (2009)
3	Blue	Cluster 3 in blue consists of 1 item, namely: annual report 2013 (2014)
Overview of Document Relationships Based on Cited Sources		
Cluster	Color	Sources
1	Red	Cluster 1 in red consists of 7 items, namely: abacus, accounting and business research, international journal of Islamic and middle eastern finance and management, journal of business ethnicity, journal of financial economics, journal of Islamic accounting and business research, the international journal of accounting
2	Green	Cluster 2 in green consists of 3 items, namely: accounting forum, accounting, auditing, and accountability journal, accounting, organizations and society
3	Blue	Cluster 3 in blue consists of 2 items, namely: Bahrain, creative perspectives on accounting
Overview of Document Relationships Based on Cited Authors		
Cluster	Color	Authors
1	Red	Cluster 1 in Red Consists of 3 Items, namely: Hammoudeh S, Hassan M.K, Husaainey K
2	Green	Cluster 2 in Green Consists of 3 Items, namely: Farook, Haniffa R, Kamla R
3	Blue	Cluster 3 in Blue Consists of 2 Items, namely: Asuty M, Karim R.A.A.

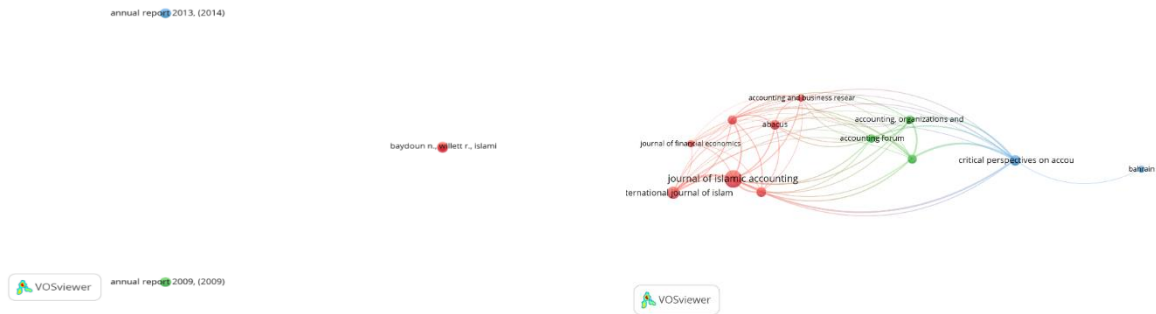


Figure 15. Network Visualization Analysis of Document Relationships Based on Cited References and Source

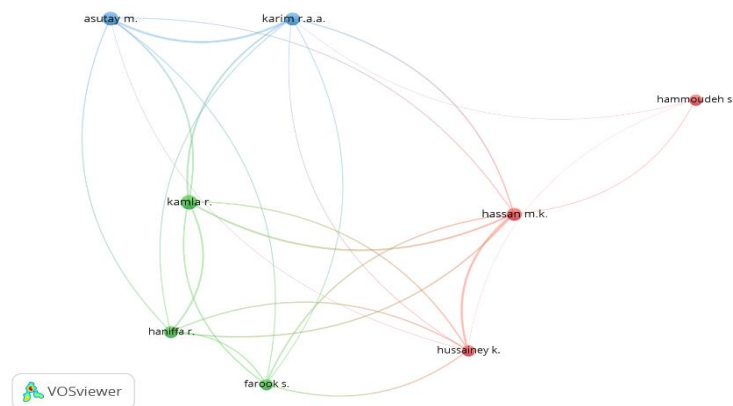


Figure 16. Network Visualization Analysis of Document Relationships Based on Cited Author

Based on table 6. The analysis of document relationships based on cited references, sources, and authors reveals distinct clusters across different categories. Cluster 1, highlighted in red, contains two cited references, namely: Haniffa R., Hudaib M. (2000), "Exploring the Ethical Identity of Islamic Banks via Communication in Annual Report," and Baydoun N., Willett R. (2000), "Islamic Corporate Reporting," along with seven sources such as *Abacus* and *Accounting and Business Research*, and three authors including Hammoudeh S., Hassan M.K., and Husaainey K. Cluster 2, marked in green, includes a single cited reference, "Annual Report 2009" (2009), three sources like *Accounting Forum* and *Accounting, Auditing, and Accountability Journal*, and authors like Farook, Haniffa R., and Kamla R. Lastly, Cluster 3, colored blue, includes one cited reference, "Annual Report 2013" (2014), two sources including *Bahrain* and *Critical Perspectives on Accounting*, and two authors: Asuty M. and Karim R.A.A.

Bibliometric Analysis of Research Topic Trends.

In this section, the author examines the trends in research on accounting, specifically Islamic/Sharia accounting, based on journals published on Scopus. Research trends reflect the growing interest and focus of academics and practitioners, influenced by societal needs, technological advances, government policies, and global/local issues (Mulyani, 2022). Using VOSViewer's network

visualization, the author identifies clusters of topics and their relationships, with the dominant topics "Islamic accounting" and "Sharia accounting" showing the most frequent connections. The research revealed four main clusters (red, green, blue, and yellow), where similar topics were grouped together based on frequently appearing keywords. Recent topics like "Islamic Economics" and "Accounting and Auditing Organi" emerged as key areas for further study, as indicated by their bright yellow color in the visualization. Additionally, density visualization highlighted less commonly researched topics, such as "waqf," "IFRS," and "finance," marked by dark blue areas, suggesting potential opportunities for future research. These insights offer a comprehensive view of the evolving landscape of Islamic and Sharia accounting research.

Bibliometric Analysis of Publication and Citation Counts

This study analyzes the growth of publications and citations on Islamic accounting and sharia accounting indexed in Scopus. Citation analysis helps identify trends, influential works, and key researchers in the field (Kusmayadi, 2023). The research found 54 articles indexed in Scopus, with the highest publication in 2023 (three articles). However, publications on Islamic accounting are still low compared to other Islamic economics and finance topics. A 2020 study by Aam Slamet Rusydiana found that only 9% of articles focused on Islamic accounting, while Islamic banking and capital markets made up 42% and 31%, respectively. A study by Rini and Achmad Ryzky (2018) found consistent research growth, mostly focused on Islamic banking. Dita Fauziah et al. (2022) reported fluctuating developments in national journals indexed in Sinta, with an average of 50 articles per year. The publication trend graph shows significant increases in 2010 and 2023, with a sharp decline in 2022. Citation analysis revealed 488 total citations, with the most cited article being "Social Reporting by Islamic Banks" (Maali, 2006), with 301 citations. The *Journal of Islamic Accounting* had the highest citation count (133 citations from 7 documents). Author analysis showed three researchers with 1 citation each, while organizational analysis found 2 citations from four organizations. The United Kingdom was the most cited country in the field.

Bibliometric Analysis of Publication Collaboration

In this section, the researcher explains the characteristics and publication patterns in a specific field. One of the main focuses of this analysis is to examine the extent to which collaboration occurs among researchers or institutions in producing high-quality publications on Islamic accounting and Sharia accounting indexed in the Scopus database. Publication collaboration analysis is part of bibliometric studies used to evaluate and understand collaboration patterns among authors, institutions, or countries in producing scholarly works. The main objective of this analysis is to identify the level and intensity of collaboration and to map the scientific cooperation networks formed through joint publications (Firmansyah, 2022). Based on the research results, the author identified collaboration among three authors on Islamic accounting and Sharia accounting indexed in the Scopus database. The study found that the authors frequently collaborating on the same relevant research topics are Husainey &

Khaled, El-halaby & Sherif, and Mukhibad & Hasan. Furthermore, based on the research, the author found collaboration among four organizations on Islamic accounting and Sharia accounting indexed in the Scopus database. The study identified that the institutions with the highest frequency of collaboration on the same relevant research topics are Open University Kuwait, Center for Islamic Economics and Finance Durham, Hashemite University Jordan, and Faculty of Commerce Mansoura. In terms of countries, the research found collaboration among three countries on Islamic accounting and Sharia accounting indexed in the Scopus database. The countries that frequently collaborate on the same relevant research topics are the United Kingdom.

Bibliometric Analysis of Similarity in Reference Sources

In this section, the researcher explores the similarities in references used by different documents on Islamic accounting and sharia accounting indexed in the Scopus database. Co-citation analysis, a bibliometric method, helps measure the similarity between documents based on shared references. Documents citing the same source are considered intellectually related. This analysis aids in mapping scientific fields, identifying key literature, and recognizing research trends. The study found shared references in 45 documents on Islamic accounting and sharia accounting, with a notable common reference being Maali (2006) on "Social Reporting by Islamic Banks." It also identified six sources with significant citation overlap, including "Islamic Accounting and Finance" and the "Journal of Islamic Accounting." The research revealed author collaborations, highlighting Husainey & Khaled, El-halaby & Sherif, and Mukhibad & Hasan. In terms of organizations, it found common references from Open University Kuwait, Center for Islamic Economics and Finance Durham, Hashemite University Jordan, and Faculty of Commerce Mansoura. Lastly, the study identified the United Kingdom as the country with the most shared references in Islamic accounting and sharia accounting research.

Bibliometric Analysis of Document Relationships Based on Citations

In this section, the researcher explores the relationships and dissemination of scientific information on Islamic and Sharia accounting in Scopus-indexed publications using citation link analysis. This bibliometric method identifies connections between documents based on mutual citations, revealing the relevance and influence of research topics and helping map scientific trends and collaborations (Rahardjo, 2022). The research identified three clusters based on cited references: Cluster 1 (Red) includes Baydoun N., Willett R., Islamic Annual Report 2013 (2014), and Annual Report 2009 (2009). Cluster 2 (Green) includes accounting-related sources like *Accounting Forum* and *Accounting, Auditing, and Accountability Journal*. Cluster 3 (Blue) includes *Bahrain* and *Critical Perspectives on Accounting*. Additionally, three clusters based on cited authors were found. Cluster 1 (Red) includes Hammoudeh S., Hassan M.K., and Husaainey K., showing closely related topics. Cluster 2 (Green) includes Farook, Haniffa R., and Kamla R., discussing similar themes. Cluster 3 (Blue) includes Asuty M. and Karim R.A.A.

CONCLUSIONS AND RECOMMENDATIONS

This study analyzes trends in Islamic accounting and Sharia accounting publications indexed in Scopus from 2003 to 2023, identifying key challenges and opportunities for future research. Using bibliometric methods and VOSViewer for visualization, four main clusters were found, highlighting key topics like Islamic Economics and waqf, IFRS, and finance. Citation analysis revealed 54 papers, with the highest publication rate in 2023, and Maali's 2006 study on social reporting as the most cited. Collaboration patterns among authors like Husainey & Khaled and institutions such as Open University Kuwait were also observed. The analysis of document relationships based on citations shows strong connections across referenced sources, authors, and annual reports, shedding light on emerging trends and research areas.

FURTHER STUDY

This study has several limitations, including the limited time for research, which affects the analysis depth, and the use of only Scopus as the data source, which may restrict a broader understanding of Islamic accounting and Sharia accounting. Future research should expand data sources by using other databases like Web of Science or Google Scholar and incorporate additional bibliometric tools like VOSviewer or Bibliometrix. A longer research period would allow for more data and variables, and further analysis of author and institutional collaborations could reveal key research networks. Additionally, combining citation analysis with keyword or social network analysis, as well as using the Systematic Literature Review (SLR) method, would offer a more comprehensive understanding of the topic.

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