

UNRAVELING ISLAMIC SOCIAL FINANCE ACCOUNTING RESEARCH: BIBLIOMETRIC ANALYSIS AND SYSTEMATIC LITERATURE REVIEW (SLR)

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ABSTRACT

This study aims to unravel Islamic social finance accounting research. The research method uses bibliometrics and SLR. The data type used is secondary data from 98 articles indexed by Scopus. Data is visualized using VOSViewer. The results show that the research distribution began in 1995. The peak of publication will be in 2021, with 15 publications. The most popular writer is Masruki R. with his 5 articles. The Journal of Islamic Accounting and Business Research is the most productive and popular journal, with 9 published articles and 149 citations. Malaysia is the most productive and most popular country, with 49 articles and 406 citations. The most popular author is Zaid O. A., with 77 citations. The most popular article, which gets 49 citations, written by Yalya H.E., discusses changes in the accounting and accountability of Sultan Sulaiman's waqf in the Ottoman Empire. USIM is the most productive university, with overshadowing 24 writers. While, IIUM is the most popular institution, with 179 citations. The following research directions are based on co-occurrence analysis through networks, density, and overlay visualization, as well as SLR analysis of zakat, infaq /alms accounting focusing on transparency, Sharia compliance, disclosure of socio-economic impact, and Enterprise Resource Planning (ERP). Meanwhile, the theme of waqf accounting focuses on disclosure, transparency, and optimization of Cash Waqf Linked Sukuk (CWLS), as well as opportunities and challenges in waqf reporting practices.

Keywords: Bibliometric Analysis; Islamic Social Finance; Islamic Accounting; Scopus; Systematic Literature Review

ABSTRAK

Penelitian ini bertujuan untuk mengungkap penelitian akuntansi keuangan sosial Islam. Metode penelitian menggunakan bibliometrik dan SLR. Jenis data yang digunakan adalah data sekunder dari 98 artikel yang terindeks Scopus. Data divisualisasikan menggunakan VOSViewer. Hasilnya menunjukkan sebaran penelitian dimulai pada tahun 1995. Puncak publikasi pada tahun 2021 sebanyak 15 publikasi. Penulis terpopuler adalah Masruki R. dengan 5 artikelnnya. Journal of Islamic Accounting and Business Research merupakan jurnal paling produktif dan populer, dengan 9 artikel terbit dan 149 sitasi. Malaysia adalah negara paling produktif dan terpopuler, dengan 49 artikel dan 406 kutipan. Penulis terpopuler adalah Zaid O.A., dengan 77 kutipan. Artikel terpopuler yang mendapat 49 sitasi ini ditulis oleh Yalya H.E. membahas tentang perubahan akuntansi dan pertanggungjawaban wakaf Sultan Sulaiman di masa Kesultanan Utsmaniyah. USIM merupakan universitas paling produktif dengan

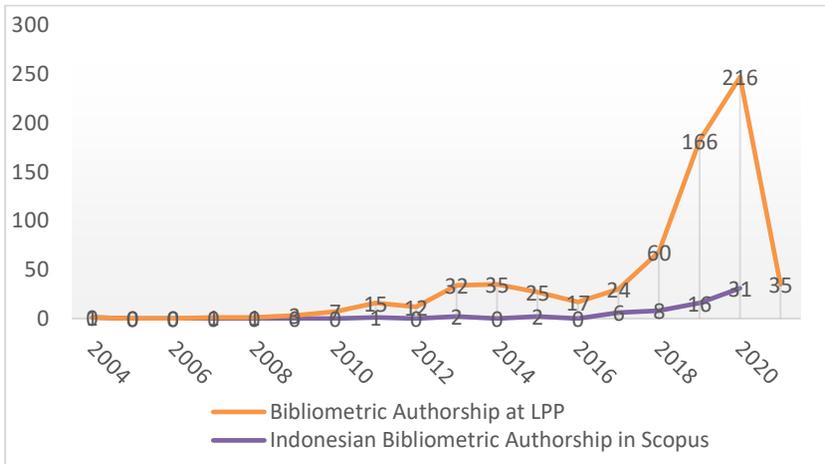
menaungi 24 penulis. Sedangkan IIUM merupakan institusi terpopuler dengan 179 sitasi. Arah penelitian berikut ini didasarkan pada analisis co-occurrence melalui visualisasi jaringan, kepadatan, dan overlay, serta analisis SLR zakat, akuntansi infaq/sedekah yang berfokus pada transparansi, kepatuhan syariah, pengungkapan dampak sosial ekonomi, dan Perencanaan Sumber Daya Perusahaan. (ERP). Sedangkan tema akuntansi wakaf berfokus pada keterbukaan, transparansi, dan optimalisasi Cash Waqf Linked Sukuk (CWLS), serta peluang dan tantangan dalam praktik pelaporan wakaf.

Kata kunci: Analisa Bibliometrik; Keuangan Sosial Islam; Islamic Accounting; Scopus; Systematic Literature Review

1. INTRODUCTION

Synthesizing existing research findings is crucial in developing a particular field of knowledge (Zupic & Čater, 2015). Daling Modified bibliometrics is present and is well-known for the process of exploring and analyzing scientific data in large quantities. Alan Pritchard introduced bibliometrics in the late 1969s (De Bellis, 1969). Bibliometrics is an analysis that combines mathematics with statistics to examine the impact and quantity of scientific books, articles, publications, and citations from time to time (Adam & Yusuf, 2021). Based on this, bibliometrics is said to be a means of communication of knowledge. Bibliometrics is especially important in assessing the development of science. Not even just that, bibliometrics helps make decisions on funding, hiring, and promoting researchers (Valérie & Pierre, 2010). Thus, bibliometrics has become the centre of attention for researchers over time.

Figure 1. LPP and Scopus Database Bibliometric Research Trends



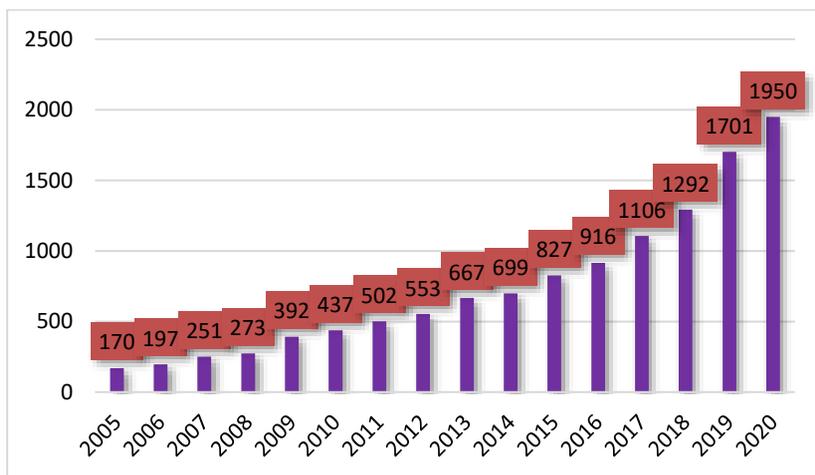
Source: (Anna et al., 2021; Purnomo, 2020)

Bibliometric evidence is the center of attention for researchers. It can be seen from the research by Anna et, al (Anna et al., 2021) who recorded 650 bibliometric articles in various disciplines in the LPP Journal. In their analysis,

Anna et al. also reviewed the countries that contributed the most, where Indonesia was one of the 6th ranked, with 14 bibliometric articles published. Indonesia is ranked 6th, indicating that Indonesian researchers have also highlighted research on bibliometric analysis. Purnomo (Purnomo, 2020) searched using the keyword "*Bibliometric*," referring to Indonesian-affiliated authors. The search results show 67 international publications of bibliometric articles from 160 Indonesian-affiliated researchers indexed by *Scopus*. Publications experienced a significant increase in 2017 and peaked in 2020 with 31 publications in one year.

In an even more specific, developments in bibliometric research can be seen from the results of Donthu Naveen et al. (Donthu et al., 2021). Donthu Naveen started his research on the Scopus database by focusing on "Bibliom" searches in the fields of "business, management and accounting," "economics, econometrics and finance, and "social sciences. The results show that the bibliometric analysis has increased every year. Considerable developments occurred between 2018 – 2020. In addition to the economic sphere, highlighted by the bibliometrics, Sharia economics also receives special attention. Other developments can be seen when researchers search Google Scholar using the keyword "Bibliometric Islamic Economics.

Figure 2. Publication of Bibliometric Articles in Scopus

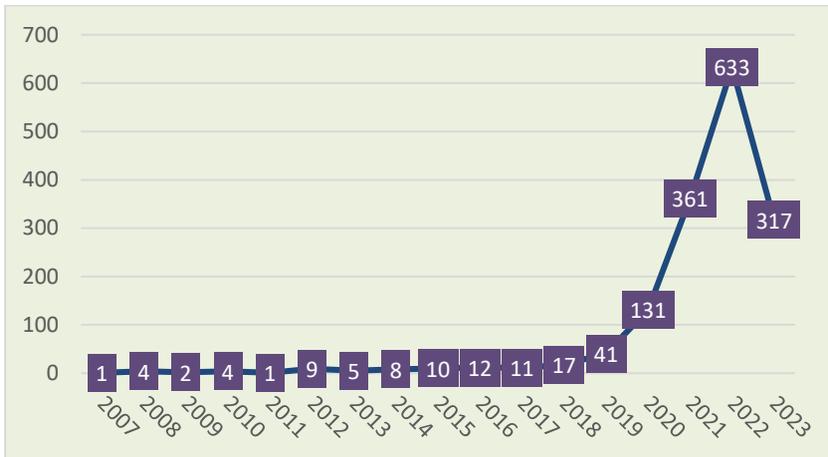


Source:: (Donthu et al., 2021)

In other side, there some articles published on bibliometric analysis of Islamic economic and finance. Some of them are Islamic economics and finance carried out by (E. A. Firmansyah & Faisal, 2020; Hariyanto & Hamzah, 2022; Rusydiana, Taqi, et al., 2021; Srisusilawati et al., 2021). Social finance is carried out by (Ismail & Aisyah, 2021; Lanzara, 2021; Purnama Sari et al., 2022; Secinaro et al., 2021). At the same time, some of bibliometric analysis of Islamic accounting has been done by researchers such as Islamic accounting in general (Hassan et al., 2021; Rusydiana, Taqi, et al., 2021; Ryzky & Rini, 2018), and on shariah auditing (Handoko & Mardian, 2021).

Generally, Islamic accounting can be divided into two based on commercial and social financial accounting. In this case, a bibliometric analysis of social finance accounting has been carried out on zakat accounting by (I. Firmansyah & Rahmani, 2022; Hardiansyah et al., 2023; Uyob, 2020).

Figure 3. "Bibliometric of Islamic Economics" on Google Scholar



Source: Data processed by researchers from Google Scholar (2023)

From the explanation above, different database sources were reviewed, such as Scopus, LPP, and Google Scholar. Then different coverage, either as a whole or only reviewing researchers from Indonesia. As well as different scopes of themes are viewed from an overall bibliometric, economic bibliometric, or Islamic economic bibliometric perspective. All trends show that bibliometrics has experienced significant developments in all fields, including library science. However, although bibliometrics has developed thoroughly in all fields, the focus on Islamic accounting bibliometrics is lacking attentions from researchers.

Even though, there have been some studies on Islamic accounting studies, it still significant gaps for more investigation. Therefore, this paper tried to explore the part that has not been discussed in detail. These studies diverge from previous studies. *First*, this research complement the result of previous studies such as bibliometric analysis of social finance (E. A. Firmansyah & Faisal, 2020; Hariyanto & Hamzah, 2022; Rusydiana, Taqi, et al., 2021; Srisusilawati et al., 2021), Social finance is carried out by (Ismail & Aisyah, 2021; Lanzara, 2021; Purnama Sari et al., 2022; Secinaro et al., 2021) by taking the point of view of accounting treatment. *Second*, combining zakat, infaq/alms accounting with waqf accounting to become Islamic social financial accounting, as far as authors' knowledge there is no or has not yet been found a research that directly raises the theme of Islamic social financial accounting. Previously regarding zakat accounting (I. Firmansyah & Rahmani, 2022; Hardiansyah et al., 2023; Uyob, 2020). *Third*, this study will provide future research directions. Thus this research combines bibliometric analysis with

Systematic Literature Review in presenting the authors' suggestions for further research. Furthermore, in the analysis of crucial word relationships (co-word analysis), the author standardizes the writing of words from equivalent words which are arranged in different letters but have the same meaning as found in the article (E. A. Firmansyah & Faisal, 2020; Hassan et al., 2021; Ismail & Aisyah, 2021; Rusydiana, Rahmawati, et al., 2021; Secinaro et al., 2021).

Therefore, this study aims to unravel Islamic social finance accounting research through bibliometric analysis and Systematic Literature Review (SLR). Specifically, this study will response the following research questions: RQ1: How is the scientific distribution and production Islamic Social Finance Accounting studies?

RQ2: Who are the most productive research on Islamic social finance accounting studies?

RQ3: Which are the most influential research on Islamic social finance accounting?

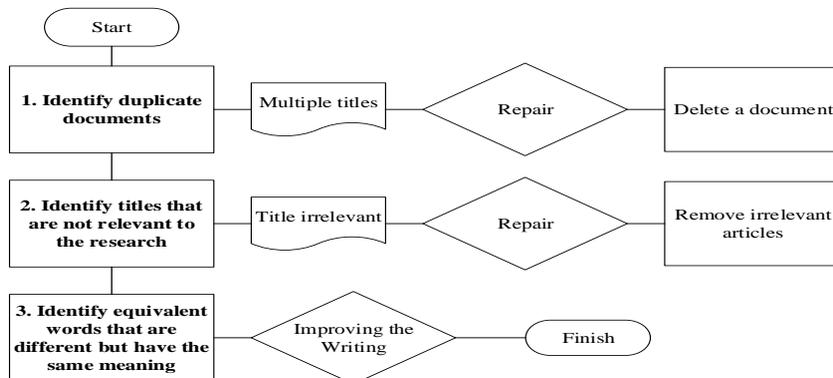
RQ4: What is the trend of research based on the co-occurrence of keywords?

RQ5: What are the future research directions in the field of Islamic social finance accounting?

2. METHOD

This research combines quantitative and qualitative methods to analyze the available literature on a research topic (Oraee et al., 2017). The data collection technique in this study was carried out using documentation by collecting secondary data from predetermined sources (Sanusi, 2019). This research will use secondary data from scientific articles and conference articles published on *Scopus*. Data was accessed on May 26, 2023.

Figure 4. Data cleansing and standardization

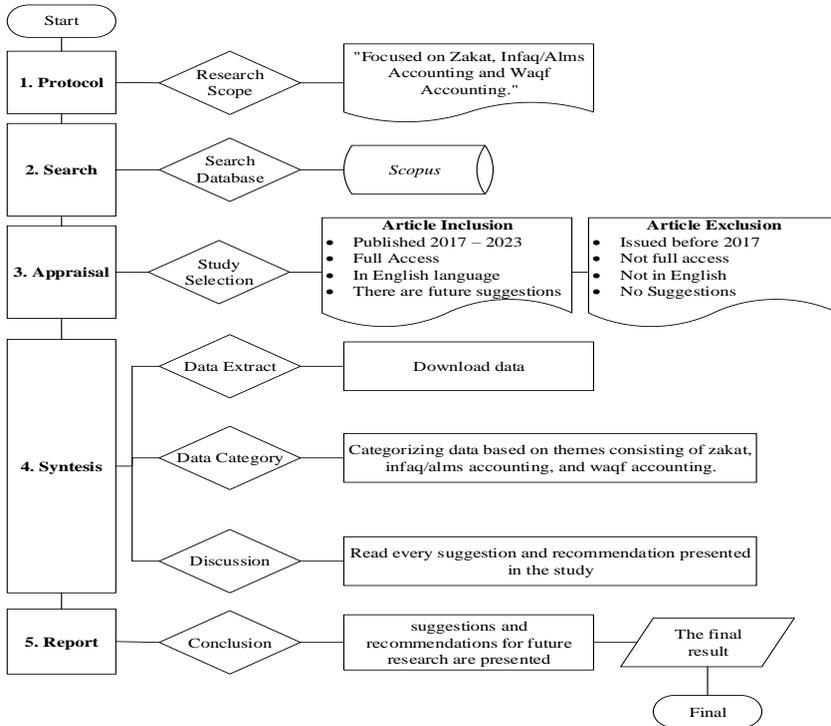


Source: Data processed by Researchers (2023)

First, Define the keywords strategy such as “Accounting AND zakah”, and its variations; “Accounting AND Waqf”, and its variations; “Accounting AND Islamic social finance”, and its variations. The total data results from the

Scopus search are 125 documents, then extracted in CSV form. **Second**, Perform data cleansing. Data cleaning consists of 2 stages, namely detecting errors and correcting errors in data in a dataset (Chu et al., 2016). Further stages of data cleaning as shown in Figure 4.

Figure 5. Systematic Literature Review Research Flow



Source: Data processed by Researchers (2023).

Finally, the next step after cleansing and standardizing the data is Bibliometric analysis and literature review. Firstly, to facilitate the analysis process focused on the data visualization section uses the VOSViewer software. This decision was based on VOSViewer because the software is free of charge, has flexibility, can perform multidimensional analysis, and provides ease of use (Cobo et al., 2011). Then the second approach is using Systematic Literature Review (SLR). The SLR analysis flow is traversed, as shown in the flowchart.

3. DISCUSSION

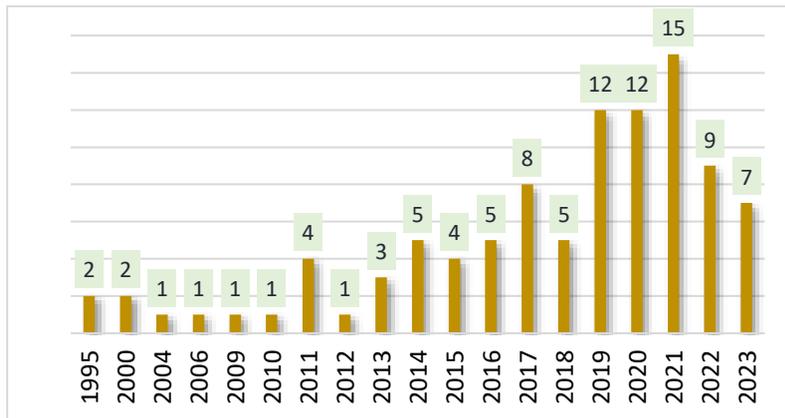
4.1 Distribution of Islamic Social Finance Accounting Research

The distribution of Islamic social finance accounting publications was reviewed based on 98 data taken from Scopus. Overall, the first publication of Islamic social finance accounting research was born in 1995, written by Garcin

J.-C. and Taher M.A., which aims to investigate fifteenth-century Egyptian waqf funding.

Referring to figure 6 illustrates that the distribution of Islamic social finance accounting publications has a distribution that tends to increase. The movement of the graph direction is from the bottom left to the top right. In the first 15 years since the first article was published from 1995 to 2010, publications tended to be minimal and inconsistent. Then publications tend to increase for the next ten years, namely in 2010 – 2020.

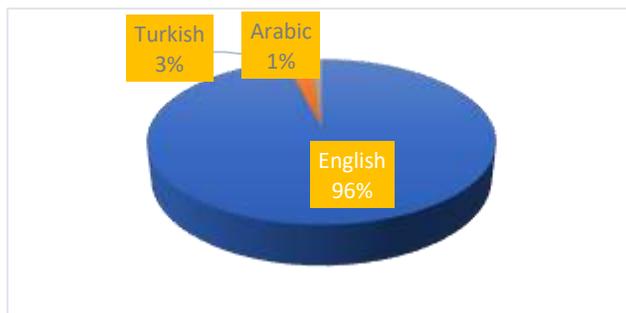
Figure 6. The distribution of Islamic Social Finance Accounting Research



Source: Data processed by researchers with the help of Microsoft Excel (2023)

Besides that, there has been the consistency of publication seen. Every year there are publications of articles. The peak of publication will occur in 2021, with 15 article publications. However, after this peak, in 2022, it will decrease. In that year, it only published 6 articles. From 2022 to 2023 there will also be a decline, until May 2023 7 articles will be published. However, there are still 7 months ahead to even become one year. So it is possible that in 2023 there will be another increase.

Figure 7. The language distribution of Islamic Social Finance Accounting Research



Source: Data processed by researchers with the help of Microsoft Excel (2023)

There are 6 official UN languages, namely English, French, Spanish, Russian, Mandarin, and Arabic (Sartono, 2020). Language is a connecting language between nations in communicating or exchanging information. Research communication is communication that contains information, knowledge, or insight. The following is the language used in Islamic social finance accounting research.

In producing Islamic social finance accounting research, 94 articles were written in English, 3 articles were written in Turkish, and 1 article was written in Arabic. The reason for writing in English is the majority because English is a communication tool for all nations worldwide (Yusetyowati, 2015, p. 19). Therefore, publications in English have expanded their scope of use, not limited to their country of origin, such as articles written in their national language.

4.2 The Most Productive Authors, Journals, Countries, and Affiliations

Firstly, based on 98 documents, there are 211 authors have contributed to Islamic social financial accounting research. The following is a table of the top 10 most productive authors of Islamic social financial accounting research.

Table 1. Top 10 Most Productive Authors on Islamic Social Finance Accounting Research

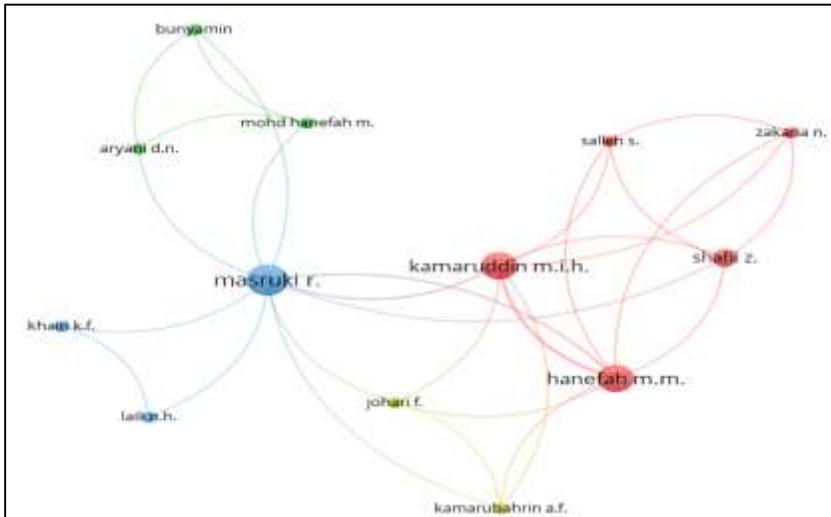
Ranks	Author	Institusi	Document
1	Masruki R.	Universiti Sains Islam Malaysia	5
2	Hanefah M.M.	Universiti Sains Islam Malaysia	4
3	Kamaruddin M.I.H.	Universiti Sains Islam Malaysia	4
4	Zaid O.A.	IIUM	3
5	Yaacob H.	Universiti Brunei Darussalam	3
6	Doktoralina C.M.	Universitas Mercu Buana	3
7	Lubis M.	Telkom University	3
8	Saad R.A.J.	Universiti Utara Malaysia	3
9	Sawandi N.	Universiti Utara Malaysia	3
10	Ihsan H	Padang State Polytechnic	2

Source: Data processed (2023)

The top 10 most productive writers are dominated by 7 writers from Malaysia, 3 writers from Indonesia, and 1 writer from Brunei Darussalam. The most prolific author is Rosnia Masruki, with 5 published articles. The fifth publication has the theme of waqf accounting. Rosnia Masruki is an associate professor at the Islamic Science University of Malaysia. Based on Google Scholar, Rosnia Masruki has been writing since 2004.

In making a work of writing, there are times when the authors collaborate. Collaborative relationships between authors can be visualized using co-authorship analysis.

Figure 8. Network Visualization of the Authors



Source: Data processed (2023)

The picture above is a Network Visualization of co-authorship which represents the relationship formed by the authors. Based on 211 contributing authors, not all are depicted in the visualization. Only authors who form collaborative networks are shown. There are 13 nodes displayed, this means that there are only 13 authors who form a collaborative network. The picture shows that the most significant node is Masruki R. This shows that Masruki R. is the author who has collaborated the most. Until now, Masruki has collaborated with 9 writers, namely Laili N.H., Khairi K.F., Bunyamin, Aryani D.N., Mohd Hanefah M., Shafli Z., Kamarudin M.I.H., Johari F., Kamarubahrin A.F. The writer with a strong relationship is Kamaruddin M.I.H. with Hanifan M.M. This can be seen from the thicker and closer network.

Secondly, 52 journals have contributed to the publication of Islamic social finance accounting research. The following is a table of the top 10 most productive journals:

Table 2. Top 10 Most Productive Journal of Islamic Social Finance Accounting Research

Title	Article
Journal of Islamic Accounting and Business Research	9
International Journal of Innovation, Creativity, and Change	6
International Journal of Islamic and Middle Eastern Finance and Management	6
Accounting Historians Journal	3
Global Journal Al-Thaqafah	3
Humanomics	3
Journal of Financial Reporting and Accounting	3

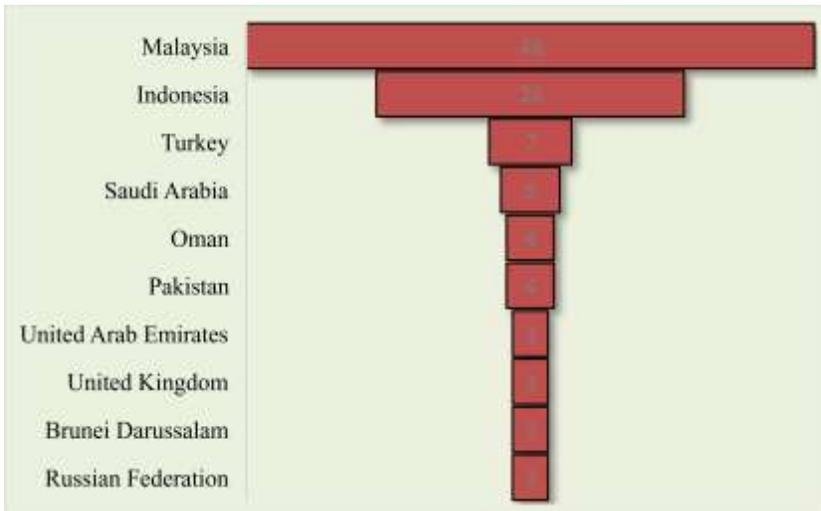
Title	Article
Endowment Studies	2
International Journal of Advanced Science and Technology	2
International Journal of Scientific and Technology Research	2

Source: Data processed (2023)

The first rank was won by the Journal of Islamic Accounting and Business Research with 9 articles. The focus of the 9 articles is related to Shariah governance systems, cash waqf accountability, zakat profession, waqf accountability and reporting, and Shariah audit practices in zakat and waqf. Ranked 2nd and 3rd are the International Journal of Innovation, Creativity and Change and the International Journal of Islamic and Middle Eastern Finance and Management with 6 articles each. 4 to 6 for each publication of 3 articles are Journal of Accounting History, Journal of Global Ranking AI – Thaqafah, Humanomics, and Journal of Financial and Accounting Reporting. Ranked 8 to 10, each published 2 articles by Endowment Journal, International Journal of Advanced Science and Technology, and International Journal of Scientific and Technology Research. The top 10 most productive journals are dominated by journals that focus on Islamic finance. There are only 2 journals that have a more comprehensive range of themes in these 10 nominations, Humanomics and Global Journal AI – Thaqafah.

Thirdly, each author has a nationality that is recognized worldwide. The progress of the writer's science represents the development of science in that country. 26 countries have contributed to Islamic social finance accounting research. The following is a contribution chart of the top 10 countries.

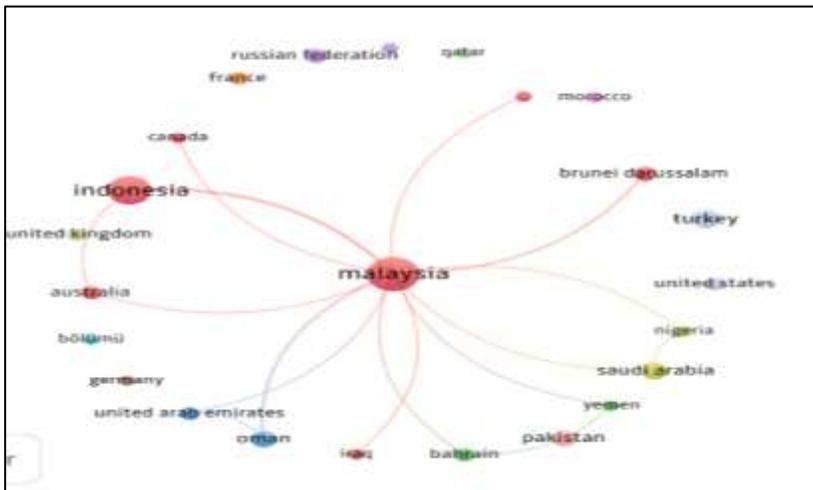
Figure 9. Top 10 Most Productive Countries



Source: Data processed (2023)

Countries that have contributed to Islamic social finance accounting research spread across 5 continents are 2 countries with a total of 2 publications from the African continent, 2 countries with a total of 3 publications from America, 15 countries with a total of 108 publications from the Asian continent, 1 country with 3 publications from Australia, 4 countries with 8 publications from Europe. The continent with the most significant contribution made by Asia, with a total publication reporting of 88% of the total. Something is fascinating about the contribution of Asian continent countries. Muslim-majority countries published a total of 108 scientific papers. These countries are Malaysia, India, Saudi Arabia, Oman, Pakistan, the United Arab Emirates, Brunei Darussalam, Yemen, Bahrain, India, Iraq, the Philippines, and Qatar. Most of the authors were born in Malaysia, accounting for 40% of the total scientific work on Islamic social finance accounting. Furthermore, it was filled by the Indonesian state, which contributed 21%. The following figure is the overview of collaboration networks between countries in Islamic social finance accounting research.

Figure 10. Network Visualization Authors' Contribution



Source: Data processed by researchers with the help VOSViewer (2023)

Cooperation between countries is not limited by distance and time. Every country can collaborate with any country. Relations between countries can be reviewed by co-authorship analysis per country. In the distribution above, it can be seen that Malaysia has the largest node. The largest node shows that Malaysia is a country that has the most cooperation with other countries. The second largest node is Indonesia. Even though Indonesia is in second place, this cooperation is only carried out with Malaysia and Australia.

Fourthly, when researching Islamic social finance accounting, each author is affiliated with a particular institution. The author's affiliation refers to the institution or agency where the author conducted the research (Eliesbik, 2019). A total of 91 affiliations have been associated with authors in the field

of Islamic social finance accounting research. The table below presents the top 10 affiliations that have had the most productive on researchers in this field.

Table 3. Top 10 Most Productive Affiliations or institutions

Ranking	Affiliation	Author
1	Universiti Sains Islam Malaysia	24
2	Universiti Teknologi MARA	18
3	Universiti Utara Malaysia	15
4	International Islamic University Malaysia	14
5	Universiti Sains Malaysia	11
6	Telkom University	8
7	Universitas Airlangga	8
8	Universitas Mercu Buana	8
9	Sultan Qaboos University	7
10	Universitas Muhammadiyah Gresik	6

Source: Data processed (2023)

The nominations for the top 10 affiliates were dominated by 5 affiliates from Malaysia, 4 from Indonesia, and 1 from Oman. Malaysia secured the top five rankings, which included Malaysia Islamic Science University, MARA University of Technology, North Malaysia University, International Islamic University Malaysia, and Malaysia Science University. Indonesia secured the 6th rank with Telkom University, 7th with Airlangga University, 8th with Mercu Buana University, and 10th with Muhammadiyah Gresik University. Oman held the 9th rank with Sultan Qaboos University.

4.3 The Most Popular Authors, Articles, Journals, Countries and Affiliations

The popularity of Islamic social finance accounting research can be assessed based on the most cited authors, articles, journals, affiliations, and countries. The higher the number of citations, the greater the popularity. *First*, the most popular authors can be assessed based on the number of citations they have received. The accumulation of citations indicates that the authors' works are frequently referenced by other researchers. As the number of citations increases, it signifies that the authors gain greater recognition within the academic community.

Table 4. Top 10 Most Popular Authors of Islamic Social Finance Accounting Research

Ranks	Author	Institution	Document	Citation
1	Zaid O.A.	International Islamic University Malaysia	3	77
2	Yaacob H.	Universiti Brunei Darussalam	3	62
3	Amalina Wan Abdullah W.	Griffith University	1	49

Ranks	Author	Institution	Document	Citation
4	Percy M.	Griffith University	1	49
5	Stewart J.	Griffith University	1	49
6	Yayla H.E.	University of Gümüşhane	1	49
7	Ihsan H	Padang State Polytechnic	2	48
8	Suhaimi Nahar H.	Malaysia Science University	1	45
9	Vinnicombe T.	Fulda University	1	39
10	Mohamed Ibrahim S.	INCIEF	1	38

Source: Data processed by researchers with the help of Microsoft Excel (2023)

Based on the data above, the top 10 writers were writers from Malaysia, Brunei Darussalam, Australia, Turkey, Indonesia, and Germany. Zaid O.A. Malaysian writer won the first rank. Zaid O.A. managed to get 77 sites from the 3 articles he wrote. The third article discusses the systems and procedures for accounting records. In producing these three articles, Zaid O.A. wrote alone, without collaborating. Yaacob H. won second place with 62 citations from 3 documents.

Second, the popularity of articles in Islamic social finance accounting research can be determined by the number of citations they receive. The higher the number of citations, the more popular the article is. Here are the 10 most popular research articles in Islamic social finance accounting.

Table 5. Top 10 Most Popular Articles of Islamic Social Finance Accounting Research

Ranks	Authors	Title of Article	Citation
1	Yayla H.E. (2011)	Operating regimes of the government: Accounting and accountability changes in the sultan süleyman Waqf of the ottoman empire (the 1826 experience)	49
2	Amalina Wan Abdullah W., Percy M., Stewart J. (2013)	Shari'ah disclosures in Malaysian and Indonesian Islamic banks: The Shari'ah governance system	49
3	Suhaimi Nahar H., Yaacob H. (2011)	Accountability in the sacred context: The case of management, accounting and reporting of a Malaysian cash awqaf institution	45
4	Vinnicombe T. (2010)	AAOIFI reporting standards: Measuring compliance	39

Ranks	Authors	Title of Article	Citation
5	Ihsan H., Mohamed Ibrahim S. (2011)	WAQF accounting and management in Indonesian WAQF institutions: The cases of two WAQF foundations	38
6	Akhyar Adnan M., Barizah Abu Bakar N. (2009)	Accounting treatment for corporate zakat: a critical review	32
7	Zaid O.A. (2004)	Accounting systems and recording procedures in the early Islamic state	32
8	Zulkhibri M. (2016)	Financial inclusion, financial inclusion policy, and Islamic finance	27
9	Masruki R., Shafii Z. (2013)	The development of Waqf accounting in enhancing accountability	27
10	Andam A.C., Osman A.Z. (2019)	Determinants of intention to give zakat on employment income: Experience from Marawi City, Philippines	26

Source: Data processed (2023)

The first and second most popular articles are occupied by articles that both get 49 sites. However, the difference between the first and second rankings lies in the year of publication. Despite getting the same number of sites, the first published article comes first. The first notable article was therefore published in 2011. The article analyzed the relationship between changes in accounting and governmental practices by examining changes in accounting and waqf accountability during the reign of Sultan Sulaiman in the Ottoman Empire in 1826. Focus on the most popular articles. The second of 2012 is to examine DPS disclosure in the reports of 23 Islamic banks in Malaysia and Indonesia regarding zakat disclosure through disclosure index and content analysis.

Third, the popularity of research in Islamic social finance accounting also can be assessed by examining the most influential journals, considering the number of citations garnered by the articles they publish. Among the 52 contributing journals, the following list presents the top 10 most popular journals for Islamic social finance accounting research.

Table 6. Top 10 Most Popular Journals of Islamic Social Finance Accounting Research

Ranking	Journal	Citation
1	Journal of Islamic Accounting and Business Research	149

Ranking	Journal	Citation
2	International Journal of Islamic and Middle Eastern Finance and Management	75
3	Humanomics	72
4	Accounting Historians Journal	60
5	Accounting History	49
6	Advances in Accounting	39
7	Macroeconomics and Finance in Emerging Market Economies	27
8	Middle East Journal of Scientific Research	27
9	Accounting Education	23
10	Journal of Financial Reporting and Accounting	19

Source: Data processed (2023)

Among the top 10 journals in Islamic social accounting research, 8 journals primarily focus on economics, management, and finance. Only the Scientific Research Journal of Humanomics and the Middle East have a more general theme. The Journal of Research and Islamic Accounting holds the first position, being the most productive and popular journal in Islamic social finance accounting research. With 9 published articles, JIABR has garnered 149 citations.

Fourth, the popularity of Islamic social finance research can also be assessed based on the most popular affiliations. The popularity of affiliations reflects the level of recognition for the institutions where the authors conducted their research, as indicated by the number of citations they have received. Here are the top 10 most popular affiliations in Islamic social financial accounting research.

Table 7. Top 10 Most Popular Affiliations of Islamic Social Finance Accounting Research

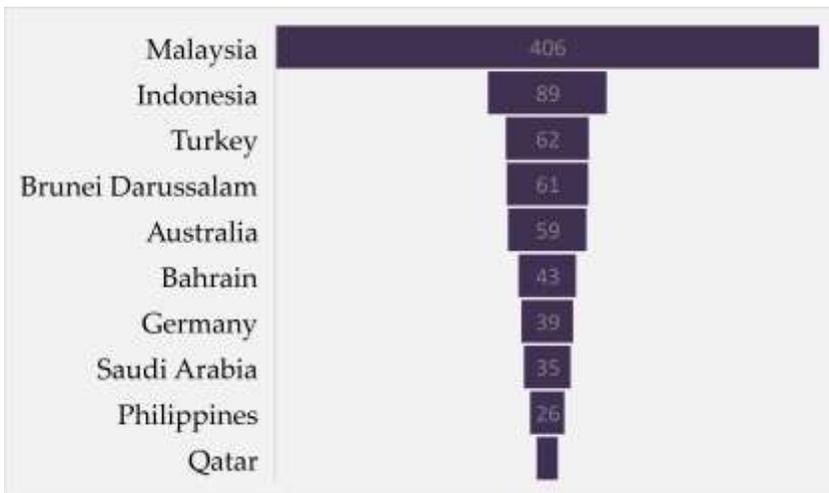
Ranks	Affiliation	Citation
1	International Islamic University Malaysia	179
2	Griffith University	147
3	Universiti Sains Islam Malaysia	92
4	University of Malaya	81
5	Universiti Sains Malaysia	73
6	Universiti Teknologi MARA	59
7	Padang State Polytechnic	58
8	University of Gümühane	49
9	Universiti Utara Malaysia	47
10	University Brunei Darussalam	45

Source: Data processed (2023)

A list of the top 10 most popular affiliations is more diverse than a list of the top 10 most productive affiliations. While the productivity nominations are dominated by affiliates from Malaysia, Indonesia, and Oman, the popularity nominations include affiliations from a broader range of countries, including Malaysia, Australia, Turkey, Indonesia, and Brunei Darussalam. The uniqueness of the most popular affiliations is that Malaysian campuses occupy the top six rankings. At the same time, the remaining nominations consist of a single campus from each contributing country.

Finally, the most popular countries are seen based on the number of articles from each country. Overall, the countries on the African Continent citation, the Americas 8 citations, the Asian Continent 785 citations, the Australian Continent 59 citations, and Europe 73 citations. The 10 most popular countries are filled by countries that tend to be diverse.

Figure 11. Top 10 Most Popular Countries



Source: Data processed (2023)

Based on the most productive countries, Malaysia is ranked first, and Indonesia is ranked second. There is a significant difference between acquiring first-rank and second-rank citations. Malaysia obtained 406 citations. Meanwhile, Indonesia only got 89 citations.

4.4 Trends of Islamic Social Finance Accounting Research

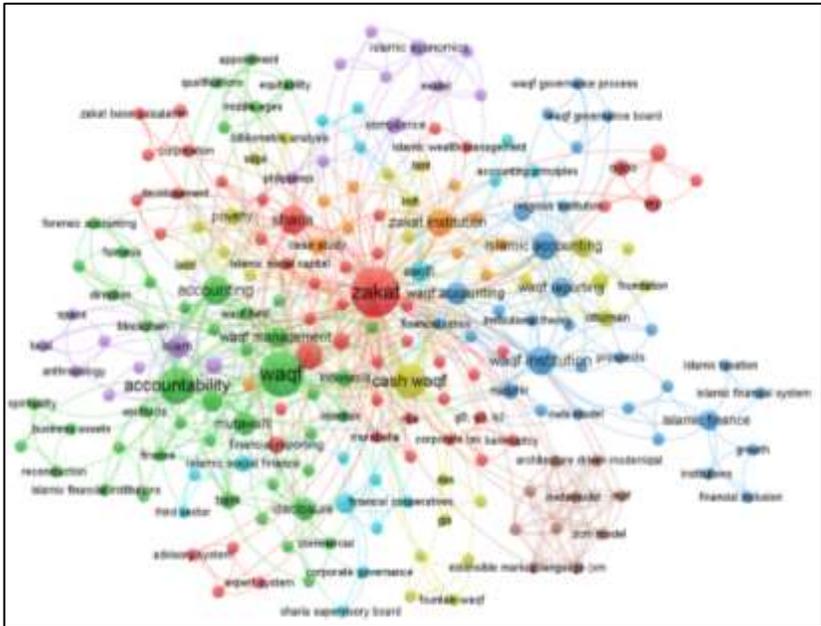
Trends in Islamic social finance accounting research can be carried out through co-occurrence using the author's keywords. Research trends can be described through Network Visualization, Density Visualization, and Overlay Visualization.

1. Author Keyword Co-occurrence based on Network Visualization

Based on the keywords used by the authors of Islamic social financial accounting research, a network can be drawn. The network describes the relationship between keywords. In addition, each keyword used will be

described in a different node size, which illustrates the intensity of the word used by the authors. The following presents a network visualization of Islamic social finance accounting research to see this picture.

Figure 12. Network Visualization of Co-occurrence



Source: Data processed using VOSViewer (2023)

The figure above shows a network visualization on co-occurrence which explains the network or relationship from one term to another in Islamic social finance accounting research. Based on the 98 articles indexed by Scopus, they are divided into 8 clusters with a total of 206 related words. A different node color represents each cluster. The 8 clusters are Cluster 1 (49 keywords, red) such as the keywords ERP system and financial reporting. Cluster 2 (46 keywords, green), such as disclosure and accounting practice. Cluster 3 (30 keywords, blue) includes prospects, challenges, and Islamic performance keywords. Cluster (25 keywords, yellow) discusses Islamic microfinance. Cluster 5 (18 keywords, purple), such as supply chain management and theory of planned behavior. Cluster 6 (17 keywords, light blue), such as procedures and accounting standards keywords. Cluster 7 (11 keywords, orange) is like the keyword zakat associated with PSAK shariah 109. Cluster 8 (8 keywords, brown) is like the keyword meta-model architecture drive model with zakat.

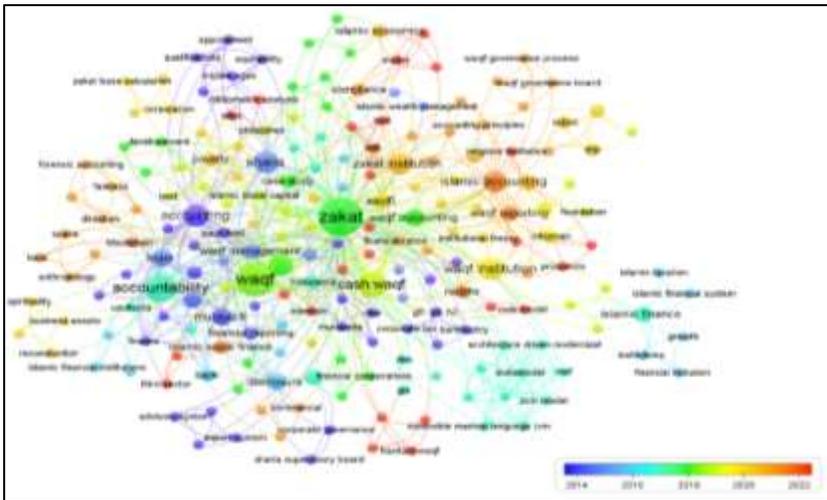
The most frequently used keywords are zakat, waqf, and accountability. There are 3 big knots; the first is zakat. The word zakat is used 24 times with 97 connections. The word zakat is associated with accounting principles, accounting models, Islamic accounting, financial reporting, AAOIFI, compliance, Sharia, development, net profit, accountability, and direction of error. The second node is waqf which is used 20 times and connected by 82

words. The word waqf is associated with waqf accounting, accounting practice, finance, cash waqf, sharia, waqf management, Malaysia, accountability, investment, disclosure, *mutawalli*, and Islamic financial institutions. The third node is accountability which is used 12 times related to 56 words. Accountability is associated with the word waqf, waqf, institutions, zakat, zakat institutions, business assets, Islamic financial institutions, accounting, sharia, finance, banks, cash waqf, waqf accounting, disclosure, directions, mutawalli, and blockchain. In a broader scope, here are 10 authors' keywords that are commonly used in Islamic social finance accounting research.

2. Author Keyword Co-occurrence based on Overlay Visualization

If the network visualization reviews the network strength of each keyword, then the overlay visualization reviews the keyword network displays over some time. Overlay visualization mapping is a network that describes keywords according to the year the work was published. The range presented ranges from 2014 to 2022. The keywords used can represent the big picture regarding the research theme. Therefore, these keywords can describe revolutions or developments in the research direction from year to year. The following is an overview of the network overlay visualization.

Figure 13. Overlay Visualization of Co-occurrence



Source: Data processed using of VOSViewer (2023)

In analyzing the research direction, you can see the color nodes displayed. Each node is presented with a different color, representing the year of publication. The dark blue nodes describe the keywords used by the author in 2014. While the colors combining dark blue and light blue are for 2015. Then the light blue nodes represent keywords used in 2016. Switch to 2017, and the nodes that represent it It has a color a mixture of light blue and green. For 2018 represented by the green knot. The combination of green and yellow

is inscribed with the year of publication 2019. The yellow knot is for 2020, the combination of yellow and red is for 2021, and the red nodes are for 2022.

Analysis of the theme development seen from early 2014 by reviewing dark blue nodes can be interpreted as related to zakat has examined the existence of sharia accounting standards for zakat, the role of zakat, and taxes. Turning to 2015, the development of Islamic social and financial accounting development can be seen from the nodes combining dark blue and light blue. The node network describes the themes used for zakat related to pension plan management, motivation to save, and financial exclusion. As for the waqf field, the research direction is related to disclosure, financial reports, accounting and reporting, cash waqf, and accountability. In 2016 the focus of zakat accounting was linked to accounting models, zakat valuation, and taxes. As for waqf accounting, it focuses on mutawalli accountability mechanisms, managing the accountability of sharia waqf governance. Apart from waqf and zakat accounting, we have also discussed financial inclusion in Islamic financial institutions this year.

In 2017 research on zakat accounting discussed financial and social accountability, zakat agencies in Malaysia, the success of BAZNAS in implementing accounting information systems, fair value accounting, FVA, gharar, and ZCP. Waqf accounting is related to reporting, investment, waqf accounts, waqf systems, cash waqf, and disclosure.

In 2018 the focus of Zakat accounting focuses on supply chain management support functions, higher education for Zakat accounting, AAOIFI, and IASB. In 2019 the focus of research on zakat accounting relates to the theory of planned behavior and compliance, ERP, purchasing management for amil, green accounting, maqashid syariah, harmonization of zakat accounting, empowerment of professional zakat, zakat as poverty alleviation, accounting affects muzakki satisfaction and accountability mechanism. As for waqf accounting, it discusses disclosure, waqf information management, performance measurement, and foundation accounting courts.

In 2020 the focus of research on zakat accounting, compliance behavior, the Fischer model, taxes, sharia standards, zakat calculation basis, limited funds, non-profit, and management donations. As for waqf accounting related to waqf accounting and reporting, *wakalah*, *mudharabah*, and *takaful*, waqf management models, reconstruction and accountability, and waqf assets. In 2021 the research direction for zakat accounting is related to forensic accounting, fraud, accounting principles, International Economic Information Systems, and PSAK 109. Waqf accounting focuses based on waqf finance, sustainable finance, waqf governance, waqf reporting quality, and financial ratios. In 2022 Islamic social financial accounting research for zakat accounting focuses on bibliometric analysis, SDGS, net income, Saudi law, and CSR. As for waqf accounting, it focuses on prospects, challenges, planned behavior, disclosure, and reporting.³

3. Co-occurrence analysis can be visualized through density visualization

The figure allows for the identification of the level of density between one keyword and other keywords. Areas with a lighter color indicate that the topic has been extensively researched, such as Waqf, Accountability, and

Table 8. The Future Direction of Islamic Social Finance Accounting Research Based on Network Visualization

Cluster	Directions for Further Research.
Cluster 1 (Red) Financial Reporting, Transparency, Green Economy, Maqashid Syariah	The level of transparency of the financial reports of zakat institutions in Muslim-majority countries The level of transparency of the financial reports of waqf institutions in Muslim-majority countries Implementation of the green economy by maqashid sharia in waqf institutions
Cluster 2 (Green) Accountability, Blockchain	Blockchain design in supporting the accountability of waqf institutions
Cluster 2 (Green) Disclosure, Accounting Practices	Accounting practice in the disclosure of zakat in Indonesia
Cluster 3 (Blue) Compliance Behavior, Financial Accountability	Compliance behavior of waqf institutions in applying waqf accounting PSAK 112 to produce financial accountability
Cluster 4 (Yellow) Mechanisms of Accountability	Accountability mechanisms for Amil in managing zakat institutions.
Cluster 4 (Yellow) Development, Accounting	The development of waqf accounting in developing countries
Cluster 5 (Purple) Performance Measurement, Socio-Economic Impact	The impact of zakat institutions on the social economy is based on financial report performance measurements.
Cluster 5 (Purple) Theory of Planned Behavior, Compliance, Supply Chain Management, SCM Strategy, Islamic Economic	Applying the theory of planned behavior of waqf institutions in carrying out Sharia compliance The supply chain management strategy of waqf institutions in carrying out their contribution to the economy
Cluster 5 (Purple) Small-Medium Enterprise, Malaysia, Indonesia, Accounting Procedure	Comparison of the application of accounting procedures for large or small zakat institutions in Malaysia and Indonesia

Source: Data processed (2023)

Based on the direction of further research concluded the network visualization, the direction of further research has many opportunities in the field of waqf accounting. The keyword can be seen from the application of green economy waqf, Blockchain for waqf, supply chain management in waqf, transparency of waqf financial institutions, the theory of waqf planned behavior in carrying out sharia compliance, and the application of PSAK 112 for waqf accounting. The direction of zakat accounting research is also presented, such as disclosure practices in zakat accounting, amil accountability mechanisms, measurement of financial reporting performance, and the level of transparency.

b) Future research direction Based on Overlay Visualization of keywords

In the overlay visualization in Figure 13 each color represents the year of publication of the keywords used by the authors. Based on this visualization, it can be concluded that the nodes with red color are the nodes for the latest year's keywords. The publication year ranges from 2021 – 2023. Therefore, by focusing on the red color node, it can be concluded that these keywords still contain elements of renewal, so the direction of further research is still relevant regarding these words. The following are some topics that are still relevant to be discussed in further research.

Table 9. The topics for future research direction Based on Overlay Visualization

No	Directions for Further Research.
1	Reforming Zakat Administration towards Effective and Efficient Zakat Collection.
2	Exploration of Shariah Audit Practices in Zakat and Waqf Institutions.
3	Peran Teknologi Blockchain dalam Pengelolaan Wakaf
4	The Role of Blockchain Technology in Waqf Management.
5	The Subjectivity of Net Profit to Zakat
6	Bibliometric Analysis of Accounting Literature on Zakat
7	Identification of Optimization for Cash Waqf Linked Sukuk.
8	Analysis of Waqf Reporting Practices and Waqf Information Disclosure.
9	Challenges and Opportunities in Waqf Reporting Practices
10	Empirical Study and Investigation on the Quality of Waqf Institution Reporting Practices

Source: Data processed by researchers with the help of Microsoft Excel (2023)

Based on overlay visualization, the research direction in zakat accounting primarily focuses on reforming zakat administration towards effective and efficient zakat collection, the subjectivity of net profit, and bibliometric analysis. On the other hand, the subsequent research direction in

waqf accounting is more focused on blockchain, optimization of CWLS (Cash Waqf Linked Sukuk), and the challenges and opportunities in waqf reporting practices.

c) Future research direction Based on Density Visualization

In Figure 14 the density visualization shows that the words used frequently appear brighter, while words that are less frequently used appear in less bright colors. Therefore, based on this visualization, the subsequent research direction can be inferred by focusing on nodes that do not have bright colors. The following topics need to be explored and elaborated further about Islamic social financial accounting.

Table 10. The topics for future research direction Based on Density Visualization

No	Directions for Further Research
1	Implementation of ERP in the Management System of Waqf and Zakat Institutions
2	Implementation of Odoo ERP & CRM Software in the Management Systems of Waqf and Zakat Institutions.
3	The urgency of Developing Accounting Standards for Shariah Social Financial Institutions
4	Bibliometric Analysis of Waqf Accounting
5	Waqf Institutions' Strategies in Supporting SDGs to Address Poverty
6	Accountability of Management Asset Waqf, both Business and Non-Business Assets
7	Forensic Accounting in Addressing Potential Fraud in Zakat and Waqf Institutions
8	Calculation Basis of Corporate Zakat Based on Shariah Accounting Standards
9	The Implementation of Waqf Governance, Waqf Governance Board, Waqf Governance Policy, and Waqf Governance Process.
10	Transparency in Disclosing the Socio-Economic Impact of Waqf and Zakat Institutions

Source: Data processed by researchers with the help of Microsoft Excel (2023)

Based on density visualization, the subsequent research direction for waqf accounting is the implementation of ERP in the institutional management system, accountability of waqf asset management, and transparency of waqf institutions in disclosing socio-economic impact. As for zakat accounting, the following research direction includes the implementation of ERP in the institutional management system, the calculation basis of zakat for corporate zakat, and transparency in disclosing socio-economic impact.

2. Future research direction based on Systematic Literature Review.

The systematic literature review was conducted by summarizing each suggestion provided by the authors in written form in the conclusions. The

summary of previous researchers' suggestions for further research is presented in the following table.

Table 11. The Direction of Islamic Social Finance Accounting Research Based on *Based on selected previous research*

Author	Directions for Further Research
Firdaus S.K., Puspitasari W., Lubis M. (2019)	Designing an ERP System to Develop a Donor Relationship Management Module in LAZNAS
Sawandi N., Aziz N.M.A., Saad R.A.J. (2019)	Designing an ERP System to Support Financial Performance Measurement in LAZNAS
Abu Talib N.Y., Abdul Latiff R., Aman A. (2020)	The Level of Accountability of Zakat Institutions in Indonesia
Bin-Nashwan S.A., Abdul-Jabbar H., Aziz S.A., Sarea A. (2020)	Zakat Compliance in Muslim Countries from the Perspectives of Zakat Literacy, Service Quality, and Self-Efficacy
Ari I., Koc M. (2021)	Exploring Strategies to Address Agency Problems in Waqf-Based Financial Institutions, Aimed at Replacing Government Incentives and Subsidies for Equity-Based Financing, and Instead Utilizing Tax Adjustments and Lowering Equity Costs
Bayinah A.N., Said M., Suparta M. (2021)	The State of Social Interconnectivity of Islamic Financial Institutions. Through In-depth Interviews with Internal and External Stakeholders
Widiastuti T., Hady A.F., Sukmana R. (2021)	The Performance of Waqf Institutions Based on the Approach of Shariah Accounting Standards Combined with Other Methods
Pamuncak M.B., Possumah B.T., Halim Z.A. (2021)	The Impact of Implementing Zakat Accounting Standards on the Performance of Zakat Institutions in Muslim-Majority Countries
Ismal R. (2022)	The Market and Investor Expectations Perspective on the Social Impact of Successful CWLS
Munandar A. (2022)	Government Measures to Create or Amend Existing Regulations and Legislations on Imposing Sanctions for Tax Evasion

Source: Data processed (2023)

Based on the research authors in waqf accounting, Thalib et al. (2020) proposed the following research direction to examine the perspectives of waqf institutions regarding waqf accounting and reporting. Furthermore, Widiastuti et al. (2021) suggested reviewing waqf institutions' performance using the Shariah accounting standards approach. Ismal R (2022) examined the market

and investor expectations perspective on the social impact of successful Cash Waqf Linked Sukuk (CWLS). On the other hand, in zakat accounting research, Firdaus et al. (2019) recommended the next research direction to design an ERP System to support the measurement of financial performance in LAZNAS. Additionally, Nashwan (2020) proposed the following research direction to assess zakat compliance in Muslim countries from zakat literacy, service quality, and self-efficacy perspectives.

4. CONCLUSION

Based on the description above, Islamic social finance accounting research indexed in Scopus has notably increased, particularly in the past decade. Malaysia, the most popular and productive country, serves as a valuable reference for researchers in Islamic social finance accounting. Researchers from all countries face challenges in establishing collaborative research networks. Furthermore, several highly productive journals and authors can be reliable references for researchers in this area. The themes explored in zakat and waqf have been extensively discussed, while ample opportunities remain for further research in other areas. The following research directions are based on co-occurrence analysis through networks, density, and overlay visualization, as well as SLR analysis of zakat, infaq/alms accounting focusing on transparency, Sharia compliance, disclosure of socio-economic impact, and Enterprise Resource Planning (ERP). Meanwhile, the theme of waqf accounting focuses on disclosure, transparency, and optimization of Cash Waqf Linked Sukuk (CWLS), as well as opportunities and challenges in waqf reporting practices.

This research, although valuable, has certain limitations that need to be acknowledged. The first limitation arises from the bibliometric data source. This study solely relies on Scopus as the data source, despite the authors conducting thorough data cleaning to reduce errors. The second limitation lies in the scope of the research, which focuses on accounting for zakat, Infaq/Alms, and waqf. Lastly, the third limitation of this study is its exclusive focus on scientific and conference articles, overlooking other potential document types that could contribute to a more comprehensive analysis. Therefore, the suggestions are it is recommended to utilize bibliometric analysis with a broader range of research sources, and types of documents from other databases such as Web of Science, Google Scholar, Dimensions, and others. Secondly, future researchers are encouraged to expand the scope of the theme to encompass a broader range of topics, such as accounting for Islamic banking or accounting for Islamic transaction contracts. This would allow for a more holistic understanding of Islamic finance practices. This would contribute to a more comprehensive examination of the subject matter.

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