

What Scopus Metadata Says About 32 Years of Islamic Accounting

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Abstract. The rapid expansion of Islamic banking's emergence in the early 1970s and the rapid expansion of Islamic transactions necessitated Islamic accounting, leading to increased scientific studies on Islamic accounting. In response to this interest, researchers began to concentrate on Islamic accounting. This research seeks to determine the evolution of Islamic accounting from 1990 to 2022. Using qualitative analysis of secondary data in the form of metadata from 508 Scopus-indexed papers, NVivo 12 Plus was used to process the data. The findings indicate that the number of publications on the evolution of Islamic accounting continues to rise. Islamic banks, finance, and management frequently follow Islamic accounting, with frequencies of 7.75 per cent, 3.30 per cent, and 2.97 per cent, respectively. This study also examines the relationship between accounting and auditing organizational governance for Islamic financial institutions (AAOIFI) and the performance of Islamic banks.

Keywords: Islamic accounting, qualitative Analysis, NVivo 12 Plus

1 Introduction

Through the revelation of the Qur'an, Islam guides all parts of life, including economic dealings. Islam governs daily activities, including economic engagement, by prioritizing trade, and Muslims are encouraged to engage in economic pursuits that do not contradict Sharia (Mohammed et al., 2019). Today, several corporate businesses are expanding alongside the expansion of accounting systems, which is driven by the pursuit of capitalist socioeconomic objectives (Rusydiana et al., 2021; Suandi, 2013).

In this aspect, the Qur'an contains directions for conducting accounting activities, with divine revelation beginning in 610 CE (Trokić, 2015). Islamic accounting identifies, measures, and communicates economic and other relevant facts per Sharia and Islamic worldview and ethics (Amin et al., 2008).

In addition, the growing number of Muslims who desire to conduct business in line with Sharia demonstrates the necessity for Islamic accounting. This growth is attributable to Islamic banking (Maali & Napier, 2010). Islamic banks constitute the bulk of Islamic financial institutions (IFIs), which are dispersed throughout Muslim and non-Muslim countries. The expansion of Islamic banking results from the global Muslim community's growing need for sharia-compliant products, services, and other forms of Islamic money.

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Currently, the Islamic financial business is seeing rapid growth. According to 2019 OJK data, the number of Islamic banks reached 198 with a total asset value of IDR 538.322 billion, while the number of non-bank Islamic financial organizations reached 209 with a total asset value of IDR 105.612 billion. The growth of Islamic banking is similarly proportional to the growth of non-bank Islamic financial institutions (IFIs), such as sharia insurance, which is also experiencing tremendous expansion (Muhammad & Nugraheni, 2022).

In order to establish a consistent accounting system, Islamic accounting standards are required for its implementation. In addition, there is a growing demand for financial reports that can enhance the credibility of Islamic financial reports, and there is a need to develop appropriate Islamic accounting standards (Mohammed Sarea & Mohd Hanefah, 2013b). In other words, Islamic accounting standards continue to set the bar for strengthening and ensuring the credibility of the Islamic accounting system. Seeing this gap, many researchers are interested in research related to Islamic accounting. However, few studies still discuss mapping related to Islamic accounting.

Finally, this study aims to identify and map research relevant to the growth of Islamic accounting research utilizing NVivo 12 Plus and well-known publications indexed by Scopus to analyze 508 journals published during the preceding 32 years (1990-2022). Furthermore, this paper is organized as follows. The research context is described first, followed by a review of pertinent literature. The next section explains the research methodology and findings. The conclusion describes the research's contributions, practical implications, and limitations.

2 Literature Review

In recent years, Islamic finance has undergone enormous development, not just in terms of managed assets but also in terms of the variety of products offered (Vinnicombe, 2012). Increasing demand from the global Muslim community for sharia-compliant financial goods, services, and diverse types of Islamic finance contributed to the rise of Islamic banking (Mohammed Sarea & Mohd Hanefah, 2013b). Indeed, this rise has outrun the supplementary regulatory system necessitated by the specific qualities of some Islamic transactions.

To promote sustainable expansion, the global regulatory structure will become increasingly crucial for the Islamic finance sector (Vinnicombe, 2012). In this instance, accounting serves as an essential economic tool that reflects the opinions and interests of numerous interested parties. In addition, accounting is helpful since it reflects the reported organization's social, cultural, and economic characteristics (Altarawneh & Lucas, 2012).

Ultimately, all accounting efforts will affect society's well-being through socioeconomic implications. In response, Islamic financial institutions have been developed to assist the Muslim community in avoiding usury in their financial dealings and daily transactions. An Islamic bank is one of the Islamic financial institutions. Islamic banking provides a unique framework for studying the contribution of religious and ethical factors to accounting dependability, particularly the Islamic ethical dimension (Agbodjo et al., 2021). Late in the 1970s, the rise of Islamic banks as a significant power in various nations encouraged experts to investigate accounting implications (Haniffa & Hudaib, 2010; Napier, 2007). Given the latter premise that the traditional financial accounting system does not adhere to Islamic beliefs and values, Islamic accounting research and reporting on Islamic enterprises commence (Rusydziana et al., 2021).

Islamic accounting is a method of recognizing, measuring, and communicating economic information in conformity with Islamic law (Sharia) and Islamic values (Amin et al., 2008; Atmeh & Maali, 2017; Napier, 2007; Zaleha Abdul Rasid et al., 2011). The concepts of Sharia are derived from two primary sources: the Qur'an, which Muslims see as the precise words of Allah's revelation to the Prophet Muhammad, and the Sunnah (Ahmed et al., 2019;

Haniffa & Hudaib, 2010; Napier, 2009). In Islam, Sharia refers to a clear and direct road that leads to al-Falah, which is worldly and eternal happiness (Ahmed et al., 2019). In addition, Islamic accounting is characterized by distinct ethical and theological components that provide an alternative to conventional western and secular accounting.

Its similarities and contrasts with conventional accounting must be compared to comprehend Islamic accounting better. Islamic accounting tries to ensure the absence of certain banned aspects during economic transactions, namely usury or interest, gharar (uncertainty), and maysir or gambling (including elements of gambling) (Ahmed et al., 2019; Suandi, 2013). Similarly, there are distinctions between the users of accounting information, as conventional accounting focuses primarily on shareholders and creditors. On the other hand, Islamic accounting is concerned with the broader shareholder, which encompasses society as a whole, primarily due to the requirement to ensure equitable wealth distribution among individuals. In this sense, it is also possible to say that Islamic accounting is accountable to all humans in addition to God, whereas conventional accounting needs personal accountability to persons who manage resources and, to a lesser extent, other shareholders (Abdul-Baki et al., 2013; Trokic, 2015).

At the very least, Islamic accounting has played a significant role in bringing about changes such in Islamic banking and other financial institutions, so that in its standardization, Sharia accounting regulatory body such as AAOIFI is formed, which regulates Islamic business institutions in the interest of the public interest, sustainable equity, and social justice (Ben Abd El Afou, 2017). AAOIFI has been recognized and tasked with developing Shariah-compliant accounting, auditing, governance, and ethical standards to promote users' comparable, transparent, and reliable accounting information. Thus, the primary purpose of AAOIFI is to prepare and develop accounting, auditing, governance, and ethical standards for Islamic financial institutions (IFIs) (Mohammed Sarea & Mohd Hanefah, 2013a)

The AAOIFI standard aims to promote market confidence in the activities of Islamic financial institutions, make them comparable, and allow the transfer of Islamic banking and finance practices between national and regulatory contexts. However, the AAOIFI standard is not necessary for most Islamic financial institutions; AAOIFI has effectively marketed its standards to Islamic financial institutions worldwide (Al-Sulaiti et al., 2018). AAOIFI is not intended to replace IFRS; instead, it covers the gap between conventional and Islamic financial transactions as a supplement (Agbodjo et al., 2021).

Islamic finance has a different contract structure than traditional finance, which has led some specialists and practitioners to assume that specific and trustworthy accounting standards will be necessary. Lastly, the role of sharia accounting may have ramifications for accounting procedures and the conduct of accountants and other connected parties, including sharia supervisory boards, audit committees, investment analysts, regulators, trustees, and others in various Islamic financial organizations (Haniffa & Hudaib, 2010).

3 Research Method

This study uses Scopus metadata to analyze data from Islamic accounting-related research publications and other scholarly articles published between 1990 and 2022. This analysis of 508 papers on Islamic accounting combines qualitative methods with descriptive statistics. The 508 selected articles were obtained based on keywords used in the Scopus database with multidisciplinary topics discussing Islamic accounting. According to Yusuf (2017: 328), qualitative deepening is a research technique that focuses on extracting the meaning, characteristics, symptoms, understanding, concepts, symbols, and descriptions of a phenomenon utilizing many methodologies and a narrative style. Comparatively, qualitative immersion is seeking, collecting, evaluating, and interpreting extensive visual and narrative data to gain a more profound knowledge of an event or topic of interest. Descriptive research

is qualitative; study techniques of gathering, arranging and summarizing research data in the statistical discipline. Data must be frequently and adequately summarized for evaluations in tables, graphs, and other graphic displays.

Next, we construct our study framework, as depicted in Figure 1, which outlines the methods utilized to conduct a qualitative study with the NVivo 12 Plus. NUD*IST is the ancestor of NVivo, one of the most prominent applications for qualitative data management today. Developers have described it as an enhanced and expanded version of NUD*IST3. NVivo possesses features such as character-based encoding, rich text capabilities, and multimedia functionality that are essential for qualitative data management. In addition, NVivo includes a built-in feature that enables individuals from different geographic locations to work on the same data file via the network simultaneously. NVivo is highly compatible with research designs, one of its merits. This program is not methodologically particular and is compatible with various qualitative research designs and data analysis techniques, including discourse analysis, grounded theory, conversation analysis, ethnography, literature review, phenomenology, and mixed methods (Zamawe, 2015). Additionally, NVivo 12 Plus can collect, organize, analyze, and display unstructured or semi-structured data by importing data in many file formats, organizing demographic data and source code, capturing ideas, executing queries, and visualizing project items.

Finally, in processing metadata using NVivo 12 Plus, metadata in Excel format is imported. Then, employ the word frequency query tools to conduct text analysis on the list of terms or concepts that appear most frequently concerning Islamic accounting, which can uncover themes through automatic coding. Word Cloud and TreeMap are used to comprehend the collected data better. In addition, a graphical depiction of the sentiment derived from the auto-coded sentiment is displayed with objective results.

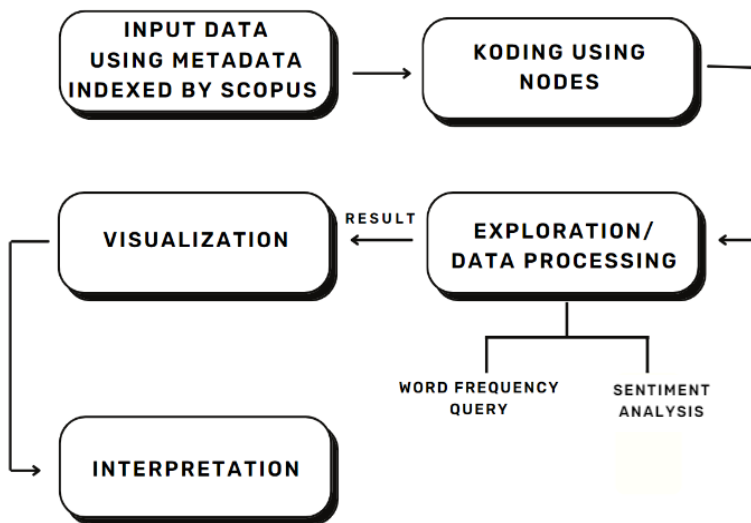


Figure 1. NVIVO 12 Plus Qualitative Approach Methodology

4 Result and Discussion

4.1 Meta-Analysis

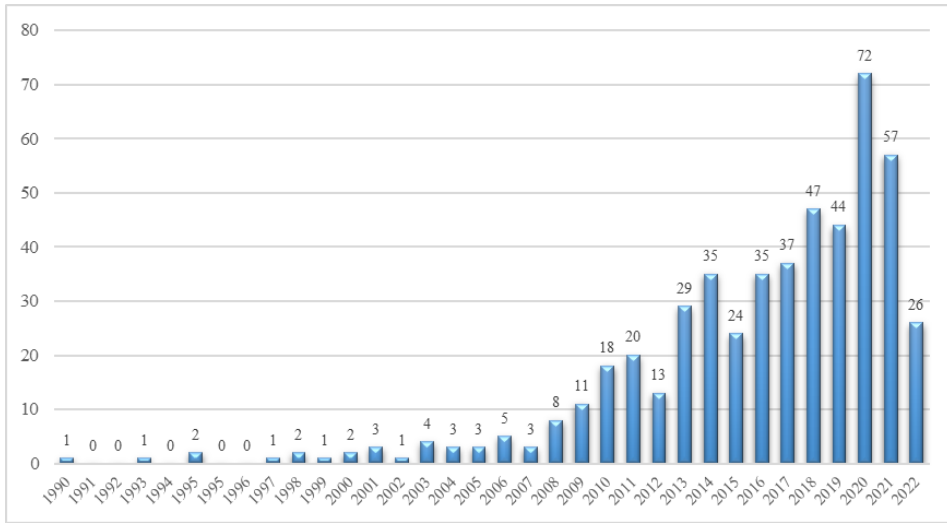


Figure 2. Number Publication Per Year

The table and graph above illustrate the number of articles on Islamic accounting published in journals indexed by Scopus. From 1990 to 2022, over a 32-year observation period, 508 publications were published, ranging from 0 to 72. The Islamic accounting theme papers were published the most in 2020, with 72 papers, and the least in 1991, 1992, 1994, 1995, and 1996, when there was no index for the number of publications. Meanwhile, there are 26 publications for 2022, and the data does not cover all of them, given that it was collected in June 2022.

In addition, this section discusses the publication of Islamic accounting papers in reputable Scopus-indexed publications. Of the 508 studies, research on Islamic accounting can be found in the following journals:

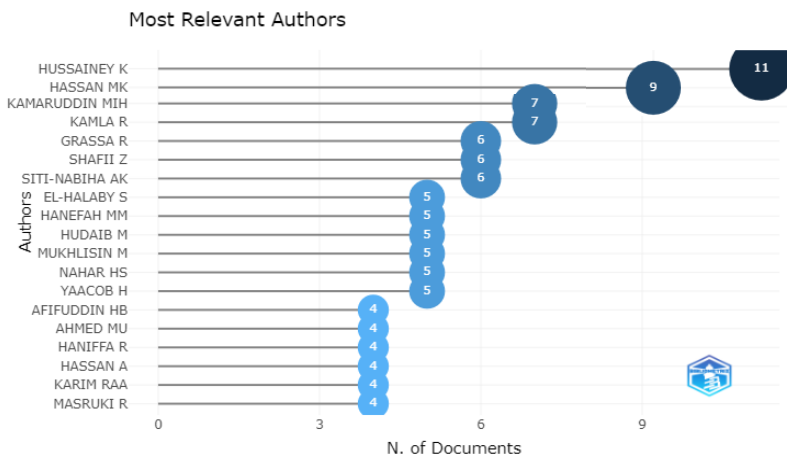


Figure 3. Most Relevant Authors by Number of Publications

The writers of the five most prolific articles on Islamic accounting published in the last 32 years are shown in Table 3. Hussainey K. was the most productive author with 11 publications, followed by Hassan MK with nine publications and Kamaruddin and Kamla with seven publications each.

One of the studies by Hussainey et al. (2021) entitled "Accounting standards and value relevance of accounting information: a comparative analysis between Islamic, conventional and hybrid banks". This study examines the accounting information's value significance for Islamic, conventional, and hybrid banks. In addition, it studies the moderating effect of IFRS adoption and mandated AAOIFI adoption on the value relevance of accounting information. According to this study, the value relevance of accounting information was greater for Islamic banks than regular banks. Moreover, the IFRS framework enhances the usefulness of accounting information in Islamic banks, but no such framework has been identified for hybrid banks. According to a second conclusion, implementing AAOIFI and mandated accounting standards moderates the value relevance of accounting information for Islamic and hybrid banks. Compliance with Islamic Finance laws in IB and HB significantly impacts IB and HB's resilience, which dramatically minimizes the opportunistic behaviour of managers in managing accounting information, as determined by resilience analysis.

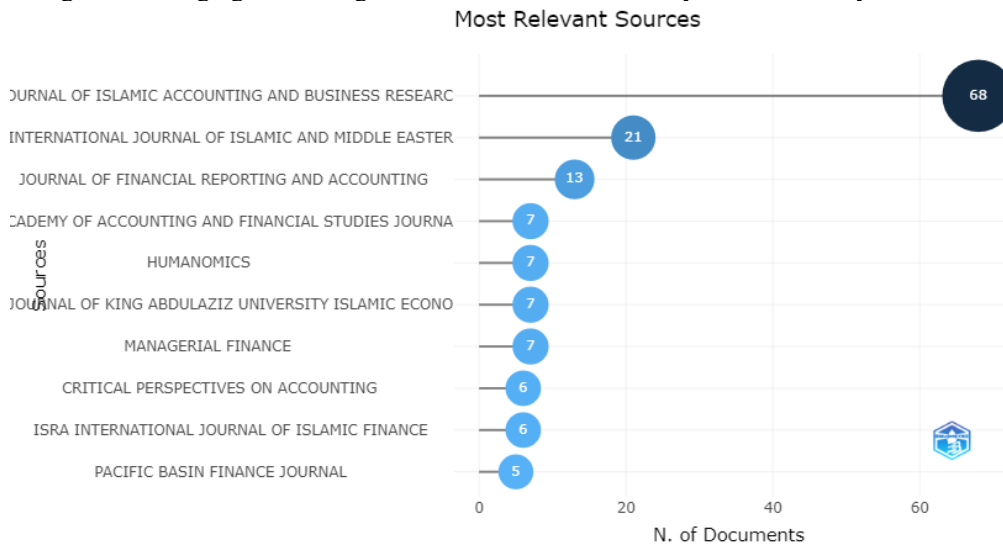


Figure 3. Journal Classification of Islamic Accounting

According to the preceding table, there is a disparity in the contribution of journals to Islamic accounting articles. Accounting, business, finance, economics, and management are multidisciplinary fields of study that are interested in studying Islamic accounting. Thus, our data collection includes various journals from diverse academic fields, such as the Journal of Islamic Accounting and Business Research, International Journal of Islamic and Middle Eastern Studies, Journal of Financial Reporting and Accounting, etc. However, it is possible that the number of studies will increase as science advances and Islamic accounting becomes more prevalent in the academic community.

Table 1. Most Cited Publication

Citation	Authors	Title	Year
224	Maali B., Casson P., Napier C.	Social reporting by Islamic banks	2006
171	Mallin C., Farag H., Ow-Yong K.	Corporate social responsibility and financial performance in Islamic banks	2014

170	Olson D., Zoubi T.A.	Using accounting ratios to distinguish between Islamic and conventional banks in the GCC region	2008
115	Hassan A., Syafri Harahap S.	Exploring corporate social responsibility disclosure: the case of Islamic banks	2010
110	Karim R.A.A.	International accounting harmonization, banking regulation, and Islamic banks	2001
94	Kamla R., Gallhofer S., Haslam J.	Islam, nature and accounting: Islamic principles and the notion of accounting for the environment	2006
88	Hamid S., Craig R., Clarke F.	Religion: A Confounding Cultural Element in the International Harmonization of Accounting?	1993
77	Archer S., Karim R.A.A., Al-Deehani T.	Financial contracting, governance structures and the accounting regulation of Islamic banks: An analysis in terms of agency theory and transaction cost economics	1998
65	Kabir M.N., Worthington A.C.	The 'competition–stability/fragility' nexus: A comparative analysis of Islamic and conventional banks	2017
61	Kamla R.	Critical insights into contemporary Islamic accounting	2009

The publications with the most citations from each journal according to the Scopus-indexed metadata are listed in Table 4. One of the articles with the most citations in research written by Maali et al. (2006) titled "*Social reporting by Islamic banks*". This study discusses the rapid expansion of Islamic banking that has occurred both inside and outside the Islamic world. In applying Islamic principles, this study develops a set of appropriate social disclosure standards for Islamic banks by comparing, using a disclosure index approach, the actual social disclosures contained in the annual reports of twenty-nine Islamic banks (located in sixteen countries) with benchmarks. From the results of this analysis, this study found that banks that are required to pay the Islamic religious tax Zakat provide more social disclosures than banks that are not subject to zakat.

4.2 Word Frequency Query

Wordcloud

The analysis through the word frequency tool aims to find the research problem with the highest repetition regarding the material being sought. The word size in the word frequency results shows a higher frequency of occurrence than the others. The frequently used words and terms in the text are shown in figure 2 based on automatic coding.

The results of word frequency from 508 publications with the theme of Islamic accounting were obtained from mapping and percentages calculated automatically by the Nvivo 12 Plus

A treemap is the following tool given by the Word Frequency analysis. A treemap is a diagram that displays hierarchical data as a collection of rectangles of varying lengths, sizes, and forms. Size indicates the quantity by frequency and percentage. The treemap is scaled to the available space. The relative sizes of the rectangles must be considered, resulting in a more prominent display area in the top left of the chart and a smaller display area in the lower right (Help NVivo, 2020). The Word frequency analysis in the form of a treemap that resulted from this study revealed three distinct elements of Islamic accounting:

- The primary concern in Islamic Accounting is the grouping of related general topics. Among them are issues related to banking accounting and the application of Islamic accounting in the financial sector.
- Focus, this section discusses the focus of discussion in Islamic Accounting. The focuses discussed are governance, standards, banking, conventional, corporate, disclosure, reporting, bank, manage, AAOIFI, and system. One of the papers that discusses issues related to governance and AAOIFI is a study written by Mnif & Tahari (2020) entitled '*Corporate governance and compliance with AAOIFI governance standards by Islamic banks*'. This study examines the characteristics of corporate governance in compliance with accounting and auditing organizations for the disclosure requirements of Islamic financial institution governance standards (AAOIFI) by Islamic banks (IB) that adopt AAOIFI standards.
- Anecdotes are related to special sub-themes related to discussions in Islamic Accounting. The sub-themes are institutional, performance, shariah, social, information, practice, finance, risk, auditing, and waqf. One of the papers that discusses issues related to Yani et al. (2020) is entitled '*An institutional perspective for research in waqf accounting and reporting: A case study of Terengganu state Islamic Religious Council in Malaysia*'. This study discusses the challenges of waqf reporting accounting in waqf institutions and how institutional pressure affects the adoption of waqf reporting in Malaysia. This study finds that coercive pressures such as government regulations contribute to challenges in applying waqf accounting and reporting. Normative pressures contribute to challenges in formulating waqf accounting and reporting standards. In contrast, mimetic pressures contribute to challenges in comparability of waqf accounting and reporting among state Islamic religious councils in Malaysia. To standardize waqf accounting and reporting practices, there are similarities in the process of applying standards or institutional isomorphism of the State Islamic Religion.

Cluster Analysis

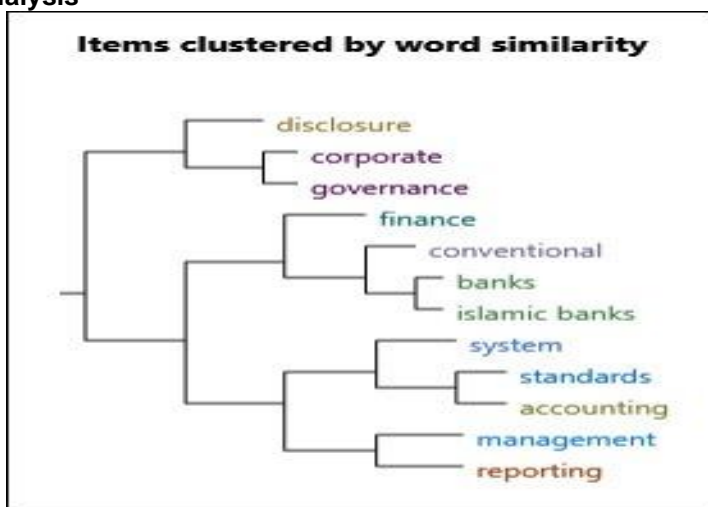


Figure 6. Items Clustered Analysis of Islamic Accounting

Furthermore, Figure 6 shows cluster analysis, a technique used to explore and visualize patterns in Islamic accounting themes by grouping sources or words that are similar or related. There are three major clusters in general that group words and their relationships.

- Cluster 1 consists of 3 items, in this cluster discusses the disclosure governance structure in the company (Elamer et al., 2020; Elgattani, 2020; Sulub et al., 2018). Among the related words are disclosure, corporate, and governance.
- Cluster 2 consists of 4 items, in this cluster explains the application of accounting in Islamic and conventional banks in finance (Altarawneh & Lucas, 2012; Olson & Zoubi, 2008; Velayutham, 2014). The related words in this cluster are finance, conventional, banks, and Islamic banks.
- Cluster 3 consists of 5 items. This cluster focuses on the standards used in accounting (Hassan et al., 2019; Mohammed Sarea & Mohd Hanefah, 2013b; Vinnicombe, 2010). The words related to this topic are system, standards, accounting, management, and reporting.

4.3 Sentiment Analysis

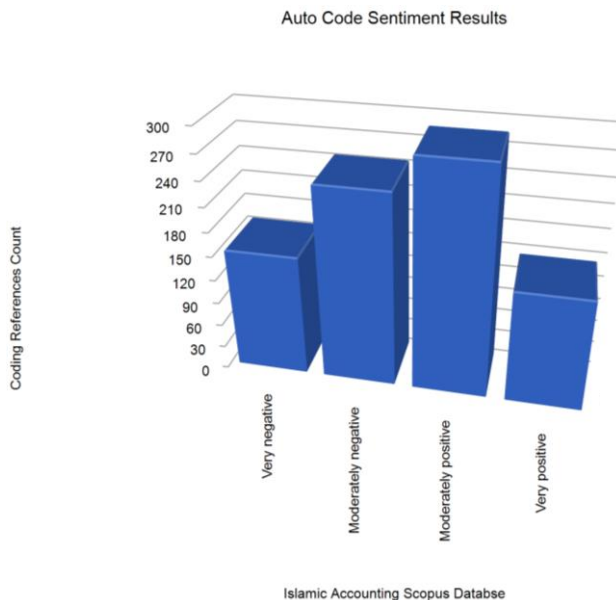


Figure 7. Bar Chart of Sentiments of Islamic Accounting

Next, the author conducts a sentiment analysis on the topic of Islamic Accounting using NVivo 12 Plus's automatic sentiment coding. Text analysis is used in NVIVO to determine whether a sentiment is favourable, negative, or neutral (the intersection of positive and negative). This method employs a scoring system. Each word containing emotions is assigned a predefined score. Its information is encoded in many emotions, from very positive to very negative (Pazmiño et al., 2020). Then, based on these findings, the opinion of experts on Islamic accounting was determined. According to the study findings, most respondents held a relatively favourable view of Islamic accounting. This graph illustrates that 285 references were coded with a moderately positive sentiment, 244 references were coded with moderately negative emotion, 155 were coded with a very negative sentiment, and 144 were coded with a very positive sentiment. The following reference has been coded according to the sentiment classification:

Sentiment	References Coded	Title	Authors
Very negative	The results, however, exhibit no significant impact of banks' environmental performance on market performance. Moreover, conventional banks have better environmental performance than their Islamic counterparts.	The nexus between environmental and financial performance: Evidence from gulf cooperative council banks	Hasan R., Miah M.D., Hassan M.K.
Moderately negative	The findings show a number of reasons for the current weak waqf reporting practices including the absence of standardized waqf reporting standards, no reporting or disclosure awareness by the waqf management, limited reporting channels from the state authorities to the national authorities, diversification in the governance structure and reluctance of waqf administration to disclose waqf reporting	Challenges and prospects in waqf reporting practices in Malaysia	Muhammad Iqmal Hisham Kamaruddin, Mustafa Mohd Hanefah, Rosnia Masruki
Moderately positive	Higher education institutions are the large provider of human resources to fulfill the needs of Islamic financial industry. The aim of this study is to formulate the accounting curriculum development in Higher Education Institution (HEI) to fulfill the needs of human resources in Indonesian Islamic banking. The curriculum design places more Islamic basic knowledge and Islamic accounting in addition to accounting knowledge standards. The analysis of this study is expected to be able to create a link and match between the education institutions and the Islamic financial industry so that the human resources produced by educational institutions can be optimally absorbed by the Islamic financial industry.	Sustainability of Islamic Banking Human Resources Through the Formulation of an Islamic Accounting Curriculum for Higher Education: Indonesian Perspective	Muhammad R., Nugraheni P.
Very positive	This paper aims to examine the development of Islamic accounting education and discuss the main challenges facing this specific type of accounting education in the United Arab Emirates (UAE). This study identifies three types of institutional pressures. First, coercive pressures that were directed by the government, the UAE's Central Bank and other professional bodies [e.g. Accounting and Auditing Organization of Islamic Financial Institutions (AAOIFI)] involved in the Islamic banking industry have contributed to the development of	The development of Islamic accounting education in the UAE and its challenges: an institutional perspective	Grassa R., Khlif H., Khelil I.

Islamic accounting education in the UAE. Second, mimetic pressures exerted by other countries that have already established Islamic accounting training and programs (e.g. Indonesia, Iran, Kingdom of Saudi Arabia and Pakistan) have incentivized the UAE business schools to implement Islamic accounting training and programs to meet Emirati Islamic banking industry expectations. Third, normative pressures are exerted by Big 4 auditors who have an active position as faculty members, influencing status in AAOIFI and a dominant position in the Islamic banking industry's audit market.

4.4 Findings

The topic of Islamic accounting has been extensively studied in numerous published articles, according to this study. The expansion of financial instruments that reflect the principles of contracts and finance under Islamic law (Sharia) has become one of the most notable developments in finance and economics (Ebrahim & Abdelfattah, 2021). In addition, the increased demand from the global Muslim community for sharia-compliant Islamic financial products, services, and diverse types of Islamic finance has contributed to the emergence of Islamic banking. Indeed, this rise has outrun the supplementary regulatory system necessitated by the specific qualities of some Islamic transactions. In this instance, the need for financial statements that can enhance the credibility of sharia-compliant financial accounts and the necessity to develop suitable Islamic accounting standards are relevant (Mohammed Sarea & Mohd Hanefah, 2013b).

Both Western capitalism and socialism fail to alleviate many Muslims' poverty and social suffering, increasing the concentration of wealth among a small social elite. Here, many Muslims see Islam as transcending the spiritual realm and offering immense blessings to society, promising mobilization for justice and integrity, goodness, fulfilment, and enlightenment (Kamla, 2009).

Today, various financial industries are expanding in tandem with the development of the accounting system, whose establishment is motivated by pursuing capitalist socioeconomic aims. This circumstance necessitates the Muslim community to develop an accounting system capable of achieving the socio-economic objectives of Islam, "Falah," namely the success of the world and the hereafter (Rusydia et al., 2021; Suandi, 2013).

Due to the dominance of the traditional Western system in the global arena, Islamic accounting still faces several practical obstacles, such as concerns relating to the historical evidence of Islamic accounting, a lack of understanding and prejudice, and regulatory issues (Trokić, 2015).

These studies imply that research on Islamic accounting standards is necessary (Tessema et al., 2017). Islamic accounting is said to have been able to redevelop and flourish in the modern economic environment, with the Accounting and Auditing Organization for Islamic Financial Institutions (AAOIFI) being the most significant advancement (Trokić, 2015). The AAOIFI Governance Standards for Islamic Financial Institutions stipulate that Sharia review in IBs emphasizes the role of DPS in the review of corporate reporting, including reviews of contracts, agreements, policies, products, transactions, memoranda and articles of association, financial reports, reports (especially internal audits and central bank inspections) (Agbodjo et al., 2021). The Accounting and Auditing Organization for Islamic Financial Institutions (AAOIFI) and the International Accounting Standards Board (IASB) are

collaborating to improve their grasp of accounting standards for the Islamic finance industry (Tessema et al., 2017)

6 Conclusion

This study examines the extent to which the theme of Islamic accounting has developed in the scientific literature. The results show that there have been several publications with the theme of Islamic accounting in the last 32 years, from 1990 to 2022, with 508 equipped with a Scopus indexed Digital-Object-Identifier (DOI).

In addition, this study found that the theme of Islamic accounting has been discussed in various published papers. This includes a frequency analysis of a comprehensive evaluation of interdisciplinary research related to Islamic accounting. From the frequency of words that often appear after the word Islamic accounting, there are the words Islamic bank (7.75%), finance (3.30%) and management (1.68%). This study also finds a relationship between accounting and organizational governance audits for Islamic financial institutions (AAOIFI) and the performance of Islamic banks. Thus, it is hoped that as parties involved in this research, the parties and stakeholders in the future can consider accounting standards explicitly related to banking in Indonesia.

Finally, it should be noted that although this study aims to provide a qualitative approach to Islamic accounting trends in the world of research, the timeframe is limited and the results offered are still dynamic and may change over time, with new trends emerging or variables. The limitation of this research is to use of the Scopus database. Suggestions for future research could be to use better databases such as WoS for more comprehensive results.

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