

Scientific Mapping of Sharia Accounting Research: A Scientometric Analysis Using VOSviewer on Global Publications (2000-2025)

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ABSTRACT

This study aims to map the global landscape of Sharia accounting research through a scientometric analysis of publications indexed in the Scopus database between 2000 and 2025. Utilizing VOSviewer software, the study visualizes keyword co-occurrence, temporal evolution, author collaboration, and country-level partnerships to uncover core themes, emerging trends, and scholarly networks in the field. The findings reveal that Islamic finance, Islamic banks, sustainability, and corporate social responsibility form the intellectual backbone of the discipline, while newer topics such as financial literacy, religiosity, artificial intelligence, and blockchain represent growing areas of interest. Author co-authorship analysis highlights key contributors and cluster-based knowledge hubs, particularly from Southeast Asia, while country collaboration mapping underscores the dominant roles of Indonesia and Malaysia, alongside increasing contributions from the Middle East, Africa, and parts of Europe. Despite significant progress, the field faces gaps in integrating digital innovations, behavioral insights, and global accounting standards. This study contributes to strategic knowledge development by offering a structured overview of the evolution, maturity, and future directions of Sharia accounting research.

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1. INTRODUCTION

Over the last two decades, the emergence and evolution of Sharia accounting have marked a significant shift in how accounting principles are understood and applied within Islamic economic systems. Rooted in the ethical and jurisprudential framework of Islamic law (Sharia), this sub-discipline offers an alternative paradigm to conventional accounting by integrating spiritual, social, and economic values into

financial reporting practices [1]. Sharia accounting emphasizes the concepts of justice, transparency, and accountability in accordance with Quranic injunctions and the Sunnah. As Islamic finance continues to grow globally, especially in countries like Malaysia, Indonesia, the UAE, and parts of Europe, the demand for accounting systems that align with Sharia principles has become increasingly salient [2], [3].

Parallel to this development, the academic field of Sharia accounting has

witnessed a rapid expansion in scholarly interest. Numerous studies have emerged exploring topics such as zakat accounting, Islamic financial disclosure, profit-and-loss sharing mechanisms, Sharia auditing, and the role of maqasid al-shariah in accounting frameworks [4], [5]. These studies offer both theoretical and empirical insights that enhance the legitimacy and applicability of Islamic financial practices. However, the thematic diversity and regional fragmentation of the literature pose challenges for scholars and practitioners attempting to navigate this growing body of work. Consequently, a systematic mapping of the intellectual landscape is crucial for understanding the development trajectory and future direction of Sharia accounting research [6].

Scientometric and bibliometric analyses offer powerful tools for tracing the evolution of academic disciplines by visualizing publication trends, co-authorship networks, citation structures, and thematic clusters. Unlike traditional literature reviews, scientometric mapping leverages metadata from scientific databases to quantify scholarly activity and reveal underlying patterns across temporal and geographic boundaries [7]. In the context of Sharia accounting, where multidisciplinary approaches intersect, ranging from religious studies and ethics to financial accounting and corporate governance, scientometric techniques provide a robust framework to identify core research domains, influential authors, institutional collaboration, and research gaps.

VOSviewer, a software specifically designed for constructing and visualizing bibliometric networks, has gained prominence for its ability to produce graphical representations of co-citation, co-authorship, and keyword co-occurrence networks [8]. Its strength lies in simplifying complex datasets and enabling intuitive interpretation of research trends. While several bibliometric analyses have been conducted in areas like Islamic finance [9] and halal studies [10], there remains a dearth of scientometric investigations that focus exclusively on Sharia accounting. Given the field's increasing academic relevance and

policy implications, the use of VOSviewer to analyze global research output in Sharia accounting offers a timely and critical contribution to the literature.

Moreover, the period between 2000 and 2025 represents a transformative era in the Islamic economy, marked by regulatory shifts, digitalization, and the global expansion of Islamic financial institutions. During this time, universities and research centers across the globe have increasingly included Islamic finance and Sharia accounting in their academic offerings. This timeline also encapsulates key events, such as the issuance of international Sharia accounting standards by the AAOIFI (Accounting and Auditing Organization for Islamic Financial Institutions), the proliferation of Islamic microfinance, and the integration of ESG and maqasid shariah frameworks in financial reporting. Capturing the dynamics of scholarly output during this 25-year span provides valuable insight into the maturity, impact, and direction of this evolving discipline.

Despite the growing body of literature and the critical importance of Sharia accounting in shaping ethical financial practices, there has been no comprehensive scientometric study that maps the global landscape of this research domain over the last two and a half decades. Existing reviews remain largely narrative or limited in scope, failing to capture the full breadth and interconnectivity of contributions within the field. As a result, scholars lack a consolidated view of dominant themes, influential works, collaborative networks, and emerging frontiers in Sharia accounting research. This absence of systematic mapping impedes theory development, cross-regional learning, and the strategic advancement of academic inquiry. The primary objective of this study is to conduct a comprehensive scientometric analysis of global publications on Sharia accounting from 2000 to 2025 using VOSviewer.

2. METHODS

This study adopts a quantitative scientometric approach to map and analyze the intellectual structure of global research in the field of Sharia accounting. Scientometric analysis is a subset of bibliometrics that emphasizes quantitative evaluation of scientific publications and their interconnections, including citations, co-authorships, and keyword co-occurrences [7]. This method enables researchers to systematically capture the evolution, productivity, and thematic orientation of a discipline. The study focuses on publications indexed in the Scopus database, recognized for its comprehensive coverage of peer-reviewed journal articles across diverse subject areas. The selected time frame, from 2000 to 2025, reflects a 25-year period in which Sharia accounting has gained prominence within academic and professional domains.

The data collection process began by formulating a targeted search query using a combination of keywords such as "Sharia accounting", "Islamic accounting", "zakat accounting", "Islamic financial reporting", and "maqasid syariah" in the title, abstract, and keywords fields of Scopus-indexed documents. The final search was conducted in July 2025. To ensure relevance and quality, only journal articles, reviews, and conference papers published in English were included. The metadata extracted included titles, authors, affiliations, abstracts, keywords, citation counts, and publication years. Duplicate entries and irrelevant documents (e.g., purely theological or non-accounting Islamic studies) were manually filtered. The cleaned dataset was then exported in RIS and CSV formats for subsequent analysis using VOSviewer software.

VOSviewer was employed to visualize bibliometric networks related to authorship, institutional collaboration, keyword co-occurrence, and citation structures [8]. The software uses a distance-based visualization method that places strongly related items closer together, making it suitable for identifying research clusters and intellectual linkages. The co-authorship

analysis was conducted to reveal key contributors and collaborative networks among scholars and institutions. Co-citation and bibliographic coupling analyses were applied to uncover influential publications and thematic connections within the field. Keyword co-occurrence mapping helped in identifying dominant and emerging topics in Sharia accounting. The threshold settings for inclusion in the visualizations were determined based on minimum citation or occurrence counts, adjusted to optimize interpretability.

3. RESULTS AND DISCUSSION

Keyword Co-Occurrence Network Visualization

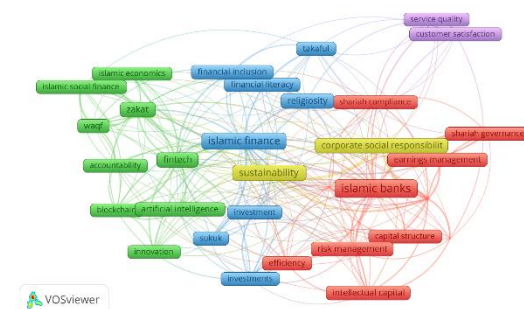


Figure 1. Network Visualization

Source: Data analysis

Figure 1 presents a keyword co-occurrence map from global publications on Sharia accounting and related fields between 2000 and 2025. This map clusters keywords based on their frequency and co-occurrence in the literature, allowing us to identify thematic groupings and intellectual linkages. Each color in the map represents a distinct cluster of research themes, while the size of the nodes indicates the frequency of keyword appearance. The proximity of keywords reflects their level of association in the literature, enabling insights into the conceptual structure of Sharia accounting scholarship. The blue cluster, which prominently features the term "Islamic finance", includes related concepts such as financial inclusion, financial literacy, religiosity, takaful, and sukuk. This cluster reflects a central body of research concerned with the financial instruments, behavioral factors, and inclusion mechanisms within

Islamic finance. The centrality of “Islamic finance” suggests that it serves as a foundational concept interlinking other themes across clusters. The presence of financial literacy and religiosity indicates an interest in how personal belief systems and education levels influence participation in Islamic financial products.

The red cluster, centered around “Islamic banks”, encompasses keywords such as risk management, capital structure, earnings management, shariah governance, and intellectual capital. This group appears to focus on corporate governance, financial performance, and internal control mechanisms within Islamic banking institutions. The close connection between “shariah compliance” and these financial performance terms reflects a recurring concern in the literature with how Islamic banks can maintain religious legitimacy while ensuring operational efficiency and strategic growth. The co-occurrence with terms like “intellectual capital” and “efficiency” also suggests attention to the knowledge assets and resource optimization practices in Islamic banking. The green cluster reflects emerging and interdisciplinary topics such as fintech, blockchain, artificial intelligence, innovation, and zakat, alongside Islamic economics, waqf, and Islamic social finance. This cluster represents a convergence between technological innovation and social finance in the Islamic context. The presence of terms like blockchain and AI suggests a growing interest in digital transformation and its potential for improving transparency and trust in Islamic financial systems. At the same time, concepts like zakat and waqf emphasize the redistributive and social justice dimensions of Sharia accounting, highlighting a normative orientation toward ethical finance and inclusive development.

The yellow cluster features sustainability and corporate social responsibility (CSR) as central nodes, indicating an increasing integration of ESG (environmental, social, governance) considerations into Islamic accounting discourse. This cluster serves as a bridge between financial and ethical concerns,

illustrating how Sharia accounting research is expanding to include contemporary global challenges such as environmental sustainability and social accountability. The connection of this cluster with both “Islamic finance” and “Islamic banks” suggests a holistic view in which financial institutions are expected not only to perform economically but also to contribute to broader societal well-being in line with maqasid al-shariah (objectives of Islamic law). The purple cluster, which includes service quality and customer satisfaction, highlights the marketing and consumer behavior aspect of Sharia-compliant services. While smaller in scope, this cluster suggests a niche yet growing interest in understanding how Islamic financial institutions deliver value to customers and how satisfaction levels are influenced by Sharia compliance. These terms’ relative distance from the financial governance and fintech clusters indicates a distinct research focus, possibly more aligned with Islamic marketing and service management rather than core accounting mechanisms.

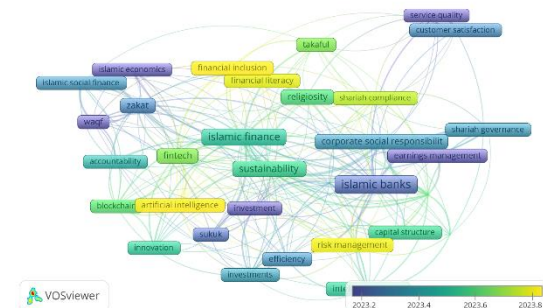


Figure 2. Overlay Visualization

Source: Data Analysis

Figure 2 provides insights into the evolutionary trajectory of keywords associated with Sharia accounting and Islamic finance research. The color gradient, ranging from dark blue (older average publication year) to yellow (more recent), reveals the chronological development of specific themes. Central and mature topics such as “Islamic finance”, “Islamic banks”, “sustainability”, and “corporate social responsibility” are depicted in greenish-blue tones, suggesting that they have been well-established in the literature for several years.

These core areas serve as foundational pillars in the Sharia accounting discourse and continue to inform newer subfields and applications. Emerging themes are indicated by yellow hues, reflecting recent scholarly interest and publication activity. Keywords such as “financial inclusion”, “financial literacy”, “religiosity”, “artificial intelligence”, and “risk management” are notably among the most recent in terms of average publication year. This trend suggests a shift toward integrating contemporary issues such as digital transformation, behavioral finance, and inclusive growth within the framework of Sharia accounting. The appearance of “AI” and “blockchain” as recent yet central nodes highlight a growing body of literature that explores the intersection of Islamic financial ethics with technological innovation, an area likely to expand in future research. In contrast, keywords such as “zakat”, “waqf”, “Islamic social finance”, and “service quality” are shown in dark blue and purple, implying that these topics peaked earlier and have seen relatively less recent expansion. This does not necessarily reflect a decline in relevance but rather indicates their maturity as research areas.

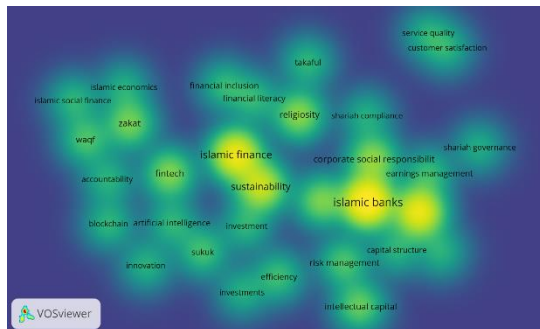


Figure 3. Density Visualization
Source: Data Analysis

Figure 3 provides a heatmap representation of keyword prominence within the field of Sharia accounting and Islamic finance. Keywords such as “Islamic finance”, “Islamic banks”, “sustainability”, and “corporate social responsibility” appear in bright yellow, signifying high frequency and central importance across the literature. These terms form the intellectual core of the research domain, representing areas of

concentrated scholarly attention over the past two decades. The intensity of yellow surrounding these nodes indicates they are consistently addressed in relation to various topics, suggesting their pivotal role in shaping both theoretical frameworks and empirical inquiries within Sharia-compliant financial practices. Surrounding this core are several green and light blue zones, representing moderate to low-density keywords, such as “zakat”, “waqf”, “fintech”, “artificial intelligence”, and “Islamic social finance”. While these topics are relevant, their lower density suggests they occupy a more peripheral or emerging role in the literature. Their presence reflects increasing diversification in the field, especially in areas where Islamic finance intersects with technology and socio-economic justice.

Author Visualization

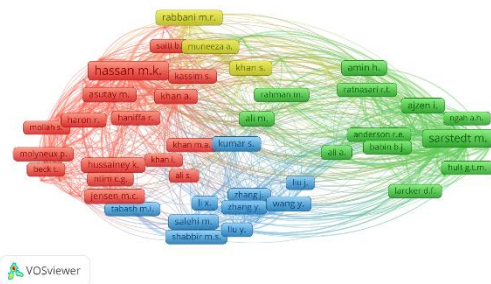


Figure 4. Author Visualization
Source: Data Analysis

Figure 4 above reveals the collaborative structure among prominent authors in Sharia accounting and related Islamic finance research. The map is divided into several color-coded clusters, each representing a group of authors frequently co-publishing or citing each other's work. The red cluster, led by Hassan M.K., includes prolific scholars such as Haniffa R., Asutay M., and Haron R., indicating a tightly connected research group with strong foundational contributions to Islamic finance theory and governance. The green cluster, featuring Sarstedt M. and Ajzen I., is more aligned with methodological rigor and behavioral studies, suggesting interdisciplinary engagement with marketing, psychology, or SEM-based approaches in Islamic financial contexts. The

blue cluster, anchored by Zhang Y., Li X., and Salehi M., indicates collaborations with scholars of East Asian origin, often focusing on fintech, machine learning, or cross-regional financial comparisons. The yellow cluster, including Rabbani M.R. and Saiti B., serves as a bridging group that connects the red and green clusters, reflecting their role in synthesizing governance, ethics, and customer behavior themes.

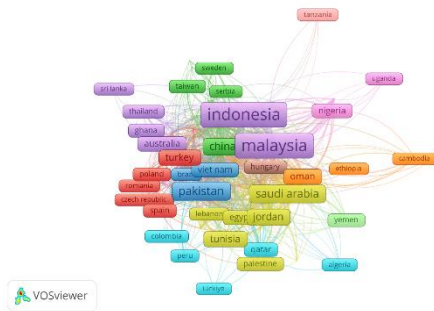


Figure 5. Country Visualization
Source: Data Analysis

Figure 5 highlights the geographical distribution and international research *Citation Analysis*

partnerships in the field of Sharia accounting and Islamic finance. Indonesia and Malaysia emerge as the most dominant contributors, positioned centrally with the largest node sizes, indicating their extensive publication output and strong collaborative ties with multiple countries. These two nations serve as regional knowledge hubs in Southeast Asia, often partnering with countries such as Pakistan, Saudi Arabia, China, Jordan, and Egypt, which also show significant engagement. The visualization also reveals emerging contributions from African nations like Nigeria, Uganda, and Ethiopia, and Middle Eastern countries such as Oman, Qatar, and Palestine, illustrating the growing global interest in Sharia-compliant financial systems. European countries like Turkey, Romania, Spain, and Poland participate primarily through cross-regional collaborations, while Australia and Ghana also appear as bridging nations connecting disparate clusters.

Table 1. Top Cited Literature

Citation	Author	Title
309	[11]	Social reporting by islamic banks
127	[12]	Social reporting by Islamic banks: Does social justice matter?
116	[13]	The impact of multi-layer governance on bank risk disclosure in emerging markets: the case of Middle East and North Africa
89	[14]	Sharia supervisory boards, governance structures and operational risk disclosures: Evidence from Islamic banks in MENA countries
80	[15]	Influence of community social norms on spousal violence: A population-based multilevel study of Nigerian women
69	[16]	Shari'a supervision of Islamic financial institutions
64	[17]	The impact of corporate governance mechanisms on earnings management in Islamic banks in the Middle East region
60	[18]	Determinants of compliance with AAOIFI standards by Islamic banks
53	[19]	The determinants of social accountability disclosure: Evidence from islamic banks around the world
48	[20]	AAOIFI reporting standards: Measuring compliance

Source: Scopus Database

DISCUSSION

Thematic Concentration and Core Research Areas

The keyword co-occurrence analysis indicates that Islamic finance, Islamic banks, sustainability, and corporate social responsibility (CSR) are the most frequently occurring and centrally positioned terms in

the literature. These keywords form the intellectual nucleus of Sharia accounting research. The integration of CSR and sustainability into Islamic finance reflects a convergence between Islamic ethical principles and global ESG (Environmental, Social, and Governance) frameworks. This alignment is consistent with the objectives of

maqasid al-shariah, which prioritize social justice, economic equity, and communal welfare. As a result, Sharia accounting is increasingly viewed not only as a tool for financial reporting but also as a mechanism for advancing responsible and ethical business practices [21], [22]. Beyond this core, secondary themes such as risk management, earnings management, shariah governance, financial inclusion, financial literacy, and religiosity signal growing interest in behavioral and regulatory dimensions of Islamic financial systems. These areas suggest that scholars are engaging with questions of how Islamic principles are operationalized in contemporary financial institutions and how stakeholders, especially consumers and investors, interact with Sharia-compliant financial services. Importantly, the presence of shariah compliance alongside capital structure and intellectual capital demonstrates the attempt to bridge classical jurisprudence with corporate governance and strategic financial management.

Emerging Themes and Temporal Shifts

The overlay visualization adds a chronological layer to the analysis, showing how research interests have shifted over time. Newer keywords highlighted in yellow, such as artificial intelligence, blockchain, financial literacy, and religiosity, point toward the expansion of Sharia accounting into interdisciplinary territories. These terms reflect the broader digital transformation within the financial sector, as well as the increasing emphasis on understanding the cognitive and faith-based dimensions of consumer behavior in Islamic markets. The relatively recent emergence of artificial intelligence and blockchain suggests a nascent but promising direction in automating, securing, and scaling Sharia-compliant financial services. Furthermore, the continued relevance of sustainability and financial inclusion in recent literature underscores a reorientation toward inclusive growth and digital democratization. The overlap of these concepts with Islamic social finance tools such as zakat, waqf, and Islamic economics suggests a revitalized interest in the redistributive capacities of Sharia-based

financial systems in addressing poverty, inequality, and access to capital. This integration may contribute to the development of novel accounting standards and impact measurement frameworks aligned with both Islamic ethics and the United Nations' Sustainable Development Goals (SDGs).

Author Collaboration and Knowledge Hubs

The author co-authorship network reveals a highly collaborative and multidisciplinary research environment. Notably, Hassan M.K. emerges as the most influential and connected author, leading a cluster that includes other prolific scholars such as Haniffa R., Asutay M., and Haron R.. This group has significantly shaped the theoretical and normative underpinnings of Sharia accounting, particularly in areas such as Islamic banking governance and financial disclosure. Another important cluster is led by Sarstedt M., Ajzen I., and Amin H., which contributes to the methodological robustness of Islamic finance research through the application of behavioral theory and structural equation modeling (SEM). Interestingly, a separate blue cluster featuring Li X., Zhang Y., and Wang Y. suggests contributions from East Asian scholars, often exploring fintech innovations and quantitative approaches. These diverse networks indicate the globalization of Sharia accounting research and the inclusion of non-Muslim-majority countries in the discourse. However, the relative fragmentation of clusters also signals a need for greater cross-disciplinary and cross-regional collaboration to synthesize normative, technological, and empirical perspectives.

Institutional and Regional Dominance

The country collaboration map highlights a concentration of research output and cooperation among a few key nations. Indonesia and Malaysia clearly dominate the field in both publication volume and international collaboration. This finding aligns with their governmental and institutional support for Islamic finance, including the establishment of Sharia-compliant banking regulations, academic programs, and policy think tanks. Both

countries serve as regional powerhouses in Islamic economics and have institutionalized Sharia accounting into their educational and financial sectors. Other countries such as Saudi Arabia, Pakistan, Jordan, and Egypt also show significant contributions, often focusing on Islamic banking operations and jurisprudential alignment. European and non-Muslim-majority countries such as Turkey, Australia, Spain, and China appear as emerging players in collaborative networks. African nations like Nigeria, Uganda, and Ethiopia are entering the field, possibly due to expanding Islamic finance markets and international academic partnerships. This regional diversification suggests growing awareness of the economic and ethical value of Sharia-compliant systems across different socioeconomic contexts.

Research Gaps and Future Opportunities

Despite the richness of the field, several gaps and opportunities for future research are evident. First, while classical topics such as Islamic banks and zakat are well-developed, there is limited integration with contemporary innovations such as digital wallets, decentralized finance (DeFi), and climate accounting. Bridging this gap will require interdisciplinary collaboration with fields such as computer science, environmental accounting, and behavioral economics. Second, the behavioral and psychological dimensions of Sharia-compliant financial decision-making remain underexplored. Although keywords like religiosity and customer satisfaction have begun to appear, more empirical studies are needed to understand how personal values, cultural contexts, and trust mechanisms influence engagement with Islamic financial

products. This includes comparative research between Islamic and conventional financial users. Third, there is a need for deeper theoretical integration between Islamic ethical principles and global accounting standards. Currently, much of the literature treats Sharia accounting and IFRS as parallel systems. Future research could explore frameworks for harmonization or hybridization, especially as Islamic financial institutions seek global investors and cross-border legitimacy.

4. CONCLUSION

This scientometric analysis provides a comprehensive overview of the intellectual landscape of Sharia accounting research from 2000 to 2025, revealing the field's dynamic evolution, core themes, and emerging frontiers. Central topics such as Islamic finance, Islamic banking, sustainability, and corporate social responsibility remain foundational, while recent developments highlight growing interest in technological integration, behavioral finance, and inclusive development. The collaborative networks among authors and countries demonstrate a vibrant, interdisciplinary, and increasingly global research community, with Malaysia and Indonesia at the forefront. Despite substantial growth, notable gaps persist in areas such as digital innovation, impact measurement, and theoretical integration with global standards. As the field continues to expand, future research must bridge classical Islamic principles with modern financial practices to enhance the relevance, applicability, and transformative potential of Sharia accounting in a rapidly changing world.

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