



Ethics in Islamic Accounting Research: A Bibliometric Analysis and Review

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ABSTRACT

This study aims to determine the development and relevance of ethics in Islamic accounting. The data used in this study were 94 indexed research publications with the theme of Islamic Accounting for the period 2003 to 2022. The data were then processed and analyzed using the R Biblioshiny application program to determine the bibliometric map of the development of the role of ethics in Islamic accounting. The results show that the number of publications on the development of Islamic accounting research has increased significantly. The results showed that the journal with the highest productivity with the theme of Islamic accounting is the Journal of Islamic Accounting and Business Research. The authors who wrote the most were Kamla R and Yacoob H. "Accounting" became the longest trending topic until 2020 and "Islamic Accounting" became the most used topic in 2018.

ABSTRAK

Penelitian ini bertujuan untuk menganalisis perkembangan dan relevansi etika dalam Akuntansi Islam. Data yang digunakan dalam penelitian ini adalah 94 publikasi penelitian terindeks dengan tema Akuntansi Islam periode 2003 hingga 2022. Data tersebut kemudian diolah dan dianalisis menggunakan program aplikasi R Biblioshiny untuk mengetahui peta bibliometrik perkembangan peran etika dalam akuntansi islam. Hasil penelitian menunjukkan bahwa jumlah publikasi tentang perkembangan penelitian akuntansi Islam mengalami peningkatan yang signifikan. Hasil penelitian menunjukkan bahwa jurnal dengan produktivitas tertinggi dengan tema akuntansi Islam adalah Journal of Islamic Accounting and Business Research. Author yang paling banyak menulis adalah Kamla R dan Yacoob H. "Accounting" menjadi tren topik terpanjang hingga 2020 dan "Islamic Accounting" menjadi topik terbanyak yang digunakan di tahun 2018.

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INTRODUCTION

Applying ethics in business is crucial, encompassing all aspects of individual, corporate, and societal interactions. Business ethics within a company establish norms and behaviours that promote healthy relationships in the workplace and foster constructive partnerships between businesses and their stakeholders. Moreover, business ethics serve as a framework of standards and guidelines for both leaders and employees in carrying out their daily responsibilities. Business success requires more than intelligence, skills, or technical expertise; it depends on strong moral foundations. In essence, possessing moral integrity is a fundamental asset for individuals in navigating professional and personal life.



Ethical violations frequently occur when moral standards decline within various professions, where individuals are expected to adhere to these principles. Professional ethics, in essence, are designed to serve as guidelines for individuals or groups within a profession, ensuring that they perform their duties, responsibilities, and commitments with integrity and dedication. However, in practice, many principles of professional ethics are often overlooked or inadequately implemented. This negligence contributes to the occurrence of ethical violations and instances of fraud.

The decline in ethical standards can result in fraudulent activities, such as accountants' manipulation of financial reports. Financial report manipulation often stems from intentional negligence aimed at misleading the users of financial reports (Aminatun and Mukhibad, 2021). Such acts of manipulation and fraud involve deliberately misusing company resources (assets or wealth) entrusted to the perpetrators, unfairly and inaccurately presenting information to achieve personal or group benefits.

The study of ethics is crucial, as in daily life, what is perceived as good and right may often prove detrimental to others or society. This indicates the existence of complexities or dimensions within ethical values, where human nature itself has the autonomy to choose among them. The Indonesian Institute of Public Accountants (IAPI) has established the Accountant's Code of Ethics as a framework for Public Accountants, encompassing principles such as integrity, objectivity, competence, confidentiality, and professionalism. According to Murniati, sharia accountants are also required to adhere to the accountant's code of ethics, which should be guided by the values of the Qur'an and Sunnah in their professional practice (Muhammad, 2016). Therefore, the primary objective of this study is to map previous research on sharia accounting and analyze the relevance of ethics in sharia accounting research. Consequently, this study aims to address the following questions: how has research related to sharia accounting evolved, and how is ethics addressed within the context of sharia accounting research?

This study uses bibliometric analysis to visually map research with related topics. Bibliometrics is a systematic method used to analyze scientific journals and other publications, both written and unwritten or digital (Royani and Idhani, 2018). With this bibliometric, it explains the written communication process through the form of a visual map. The results of this study are expected to be a guideline for further researchers and provide mapping visualization. In addition, it can be used as a consideration and basis for making regulations in the field of ethics and sharia accounting. This research is very important considering the development and changes in the era due to the many manipulations of financial reports that occur. In addition, this research has not been done much, especially using the bibliometric method as an analysis tool.

LITERATURE REVIEW

Ethics in Islamic Perspective

Ethics is a Greek word derived from the word *ethos* which means character or custom. *Ethos* is one of the characteristics of a culture. According to Maryani & Ludigdo, ethics are guidelines that regulate human behavior or nature, either directly or indirectly, which are owned by a group of people or professions (Setiatin, 2017). According to Ernawan (2007), business ethics are guidelines in the rules of principles, behavior, and decisions in an organization. According to Solomon (1984), the etymology of ethics determines the basis of an individual's character in doing good things or morality, while according to Amalia (2013), the terminology of ethics in Islam is *Akhlak*.

In the *al-Munawwir* dictionary, the meaning of *khuluq*: *tabi'at*, character, habits are the basic words of *kholuq* - *yakhluqu* and the term *al-akhlaq* comes out. The Qur'an mentions other terms about



goodness, namely *khair* (goodness), *haq* (truth and goodness), *'adl* (equality and justice), *ma'ruf* (knowing and agreeing). In general, in defining right or wrong is known based on the nature of the action. In addition, moral actions are considered fair, while immoral actions are considered unfair and dishonest. Some factors that influence ethical behavior in Islam are legal interpretation, organizational factors, individual factors, social factors, the environment, and managers (Beekun, 2004). Ethics is defined as a branch of philosophy that deals with moral behavior. Morality refers to whether something is right or wrong, good or bad. Although morality is a complex concept, it can be defined in terms of both means and ends. Means is the process that occurs, while Ends refers to the consequences (Abuznaid, 2009). According to K. Bertens in the book of ethics, he explains the meaning of ethics in the book of ethics which is divided into three. First, ethics are moral values and norms in regulating behavior that serve as guidelines for organizations or individuals. Second, the definition of ethics is the principles or moral values or code of ethics. Third, ethics is the science of good and bad (Darmawati, 2013).

Sharia Accounting

In the book *Sharia Accounting Accounting Principles Board (APB)*, accounting is an activity or service in presenting or providing data information to make alternative decisions in the economy. According to the AICPA (American Institute of Certified Public Accountants), accounting is the skill of recording, classifying, and summarizing in a certain way monetary terms, transactions, and events that are generally financial and include interpreting the results. In the book *A Statement of Basic Accounting Theory*, accounting is the process of identifying, measuring weighing, and presenting economic information as a control in concluding. The definition of sharia itself is a procedural principle that is under the provisions of the Qur'an and Sunnah (Anggadini dan Komala, 2017).

In Surah Al-Baqarah verse 282 where the concept of sharia accounting in business ethics is the process of recording (accounting) in business activities that teach people to do business with the concept of accountability or responsibility, honesty, justice, and truth (Muhammad, 2016). In Islamic law, it has been regulated in the holy verses of the Qur'an and Hadith that the prohibition of undertaking unlawful business such as usury activities is contained in Surah Al-Baqarah verses (273-281), about gambling, buying, and selling prohibited and forbidden goods mentioned in Surah Al-Maidah (90-91), stealing, robbing in Surah Al-Maidah verse 38, cheating in measurements and scales in Surah Al-Muthafifiin (1-6), through false and detrimental methods contained in Surah Al-Baqarah verse 188, and bribery (HR Imam Ahmad). In Law No. 10/1998 and Law No. 31/1999, because this action will harm the state finances or the state economy and hinder national development, it must be eradicated to realize a just and prosperous society based on Pancasila and the 1945 Constitution. This explains that fraud is an act that is detrimental and violates the principles of Sharia, namely honesty and justice and the prohibition of oppressing others (Anggadini dan Komala, 2017).

Ethics in Islamic Accounting

Ethics in Islam are Islamic morals packaged with Sharia values that prioritize *halal* and *haram*, which means obeying Allah's commands and avoiding His prohibitions (Amalia, 2013). Gambling and Karim (1991) explain how various Islamic principles impact accounting ethics. For example, they note how *is*, or justice, has become the most important thing in Islamic thought and how this is translated economically into the concept of accountability. Previous research on the relationship between Islam and accounting has noted the potential contribution that Islamic teachings can make, going beyond issues of efficiency and profitability to better understand issues that impact wider audiences and stakeholders (Kamla, 2009; Sidani, 1997).



The Indonesian Institute of Accountants (IAI) together with the Indonesian Institute of Public Accountants (IAPI) and the Indonesian Institute of Management Accountants (IAMI) supported by the Center for Financial Profession Development (PPPK) of the Ministry of Finance, have issued the Indonesian Accountant Code of Ethics which is based on five ethical principles for accountants, namely Integrity, Objectivity, Professional Competence and Prudence, Confidentiality, and Professional Behavior (IAI, 2020).

Previous Research

Previously, there have been several researchers who have discussed the topics of bibliometrics, ethics, and sharia accounting. Research entitled *Manifestation of Sharia Accounting in Islamic Business Ethics* (Tabe, 2012) concluded that the concept of Sharia accounting in business ethics when traced its philosophical roots by tracing the Qur'an as a source of information and knowledge for humans, explains that Surah Al-Baqarah verse 282 is the main verse related to the process of recording (accounting) in business activities. In essence, this verse teaches humans to carry out business activities by the concepts of accountability or responsibility, honesty, justice, and truth. All activities in business, trying to achieve welfare in the afterlife must be under the instructions of Allah which is called the Islamic religion. Because, all of our gifts and all of our actions are certainly accounted for to Allah, through sharia accounting social reality will be constructed through the content of monotheism and submission to the network of Divine power, all of which are carried out with the perspective of *khalifat-ullah fil ardh*, namely a perspective that is aware of the nature of human beings and their future responsibilities before Allah Subhanahu wa Ta'ala.

Research entitled *Business Ethics in Islam: The Glaring Gap in Practice* (Abuznaid, 2009) reveals several factors that influence the ethical behavior of Muslims, including legal, organizational, and individual factors. However, several factors influence the unethical behavior of managers; for example, the stage of moral development, family influence, and peer influence. The paper outlines several ethical guidelines that must be realized in a Muslim manager, such as being trustworthy, honest, and consultative. The study highlights several moral issues that seem common between Islam and other religions such as not lying, stealing, or cheating. The study entitled *Islamic Accounting Ethics* (Sidani, 2015) concluded that Islamic Accounting provides an alternative for recording economic transactions that not only follow Muslim society but also have implications for non-Muslim contexts. The strict stakeholder approach adopted in Islam opens up great opportunities for more balanced and more comprehensive corporate reporting. Islam's reluctance to accommodate usury is indeed a major challenge for operating in a global economy. However, given the geopolitical importance of Muslim societies, coupled with access to enormous resources, this opens the door to the widespread application of Islamic accounting principles and standards that have implications beyond the boundaries of Muslim societies.

RESEARCH METHODOLOGY

This research is descriptive quantitative research, where quantitative research according to (Sujarweni, 2014; Sugiyono, 2016) is an approach in the form of numbers that can be measured and analyzed through statistical procedures. Descriptive according to (Sugiyono, 2016) is research to determine the value of variables without making comparisons or correlations between variables. Descriptive research is research that conveys facts by describing data obtained from the objects being studied.



By using research methods from bibliometric analysis, bibliometric mapping is beneficial for both the scientific community and society in general because it can help transform publication metadata into visualizations (maps), which are easier to manage and process to gain useful insights, such as visualizing keywords to identify themes or research clusters in certain disciplines, mapping author affiliations from certain journals to identify the geographic scope of journals, and mapping institutional collaborations and international collaborations as part of a framework for identifying emerging technologies (Tanudjaja dan Kow, 2018).

The data used in this study are secondary in the form of journals and previous research obtained from online searches from Scopus. In determining keywords, one must pay attention to terms in keywords such as synonyms, acronyms, abbreviations, related terms, in other languages, plural and singular, spelling variations, and the determination of other keyword terms according to the author's wishes (Alberto, 2018).

Data analysis in this study includes three methods, namely:

- Descriptive performance indicator analysis (descriptive analysis);
- Bibliometric analysis in the form of analysis of the conceptual structure of the data set, exploring the main themes discussed in Scopus, through word analysis using social network analysis tools;
- Literature review analysis to analyze the relevance of topics related to Islamic accounting, theories, and research methods used.

In data collection and refinement of results in the study (Lamboglia *et al.*, 2020) explain the stages or research protocols in Figure 2.

The first step in collecting and refining results involves a comprehensive search through a broad research query on the main database, namely Scopus. The study used the Scopus database because the Scopus database has a wide coverage of peer-reviewed journals (Meho dan Yang, 2007). Scopus also offers valuable and high-impact data collection and is recognized as the most reliable database for this type of research (Meho dan Yang, 2007). The research query selection process began with a literature review of foundation papers related to ethics and sharia accounting (Caputo *et al.*, 2018). The resulting query was: (Islamic Accounting* OR "sharia accounting" OR "sharia accounting"). The researcher conducted a full search of the selected terms in the title, abstract, and keywords. And produced a total of 94 source articles in Scopus consisting of:

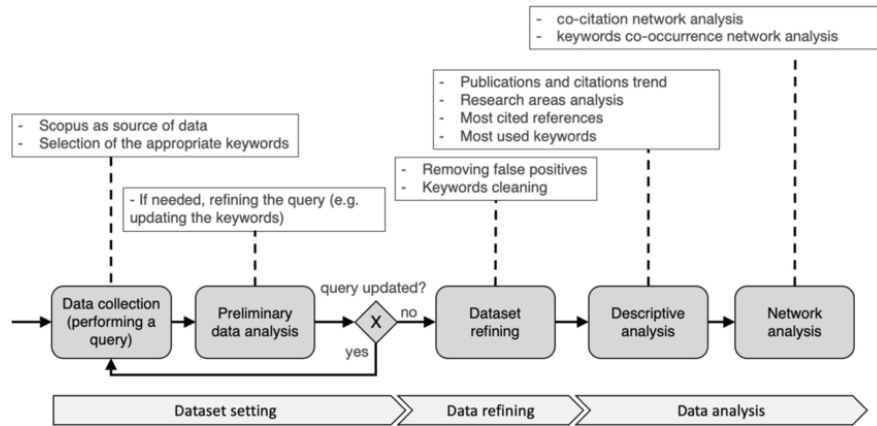
Table 1: Main Information

Description	Results
MAIN INFORMATION ABOUT DATA	
Timespan	2003:2022
Sources (Journals, Books, etc)	53
Documents	94

The second step is to eliminate common duplicates in Scopus, done by reducing the data set in Scopus. This step aims to ensure that all off-topic papers are identified. Therefore, manual refinement of the data set is carried out by reading the title, abstract, and keywords. The next step is to the data analysis stage, it must be cleaned. This process consists of homogenizing the keywords used in the articles (for example using plural or singular forms). As a result, all keywords that indicate the same topic are replaced with unique words. After determining the keywords, collect the papers and save them



in Notepad format and then continue by processing the data using bibliometric analysis, namely Bibliometrix R-Package part of R-Studio (Aria dan Cuccurullo, 2017).



Source: Za-and-Braccini (2017)

RESULTS AND DISCUSSION

The following is a table showing the collection of documents used in the research with the theme of Islamic ethics and accounting, namely 94 data divided into 5 types of documents, including journal articles (76 documents), books (1 document), book chapters (7 documents), conference papers (3 documents), reviews (7 documents).

Table 2: Types of Documents

DOCUMENT TYPES	Results
Article	76
Book	1
Book Chapter	7
Conference Paper	3
Review	7
Jumlah	94

Table 2 shows that the documents that are most often used as objects of study in research discussing Islamic accounting in the top position are journal articles with a percentage of 80.8% or 76 documents. While the least used documents are books with a percentage of 1.0% or 1 document. This shows that the references used are quite valid because most of them are based on documents in the form of scientific articles.

Average Citations per Year

Research is also conducted based on the average citation, both the average per year and articles where this research examines documents published from 2003 to 2022.

Table 3: Number of Citations

Year	N	Mean TC per Art	Mean TC per Year	Citable Years
2003	1	4	0.21	19
2004	1	25	1.38	18
2005	0	0	0	0



Year	N	Mean TC per Art	Mean TC per Year	Citable Years
2006	0	0	0	0
2007	0	0	0	0
2008	0	0	0	0
2009	3	44.33	3.41	13
2010	2	25	2.08	12
2011	1	33	3	11
2012	3	10	1	10
2013	4	31.25	3.47	9
2014	8	5.87	0.73	8
2015	7	10.42	1.48	7
2016	3	5.33	0.88	6
2017	6	4	0.8	5
2018	10	4.2	1.05	4
2019	9	4.22	1.40	3
2020	11	3.18	1.59	2
2021	14	1.28	1.28	1
2022	11	0.72		0
Jumlah	94			

Based on the table above, shows that most of the publications were published in 2021 with a total of 14 documents related to the theme of Islamic accounting. However, the data is temporary because in 2022 it has not been completed and it is still possible that it will increase. The data collected in this study was limited to August 2022. Then, the highest average total citations for each article were in 2009 with an average of 44.3 citations. The highest average citations per year occurred in 2013, with an average value of 3.47. These results indicate that papers published in 2009 are the most cited papers compared to other years in the theme of Islamic accounting.

Three-Field Plot



The Three-Field Plot image above is an image consisting of 3 elements, namely the name of the publication journal, a list of author names, and the theme or topic studied and the three elements are connected by a gray plot. Starting from the element located on the left which is the name of the journal and in the middle is the author where each author shows the topic that the author often uses for the research carried out. The size of each rectangle in the author name list indicates the number of papers associated with the journal name and theme elements.

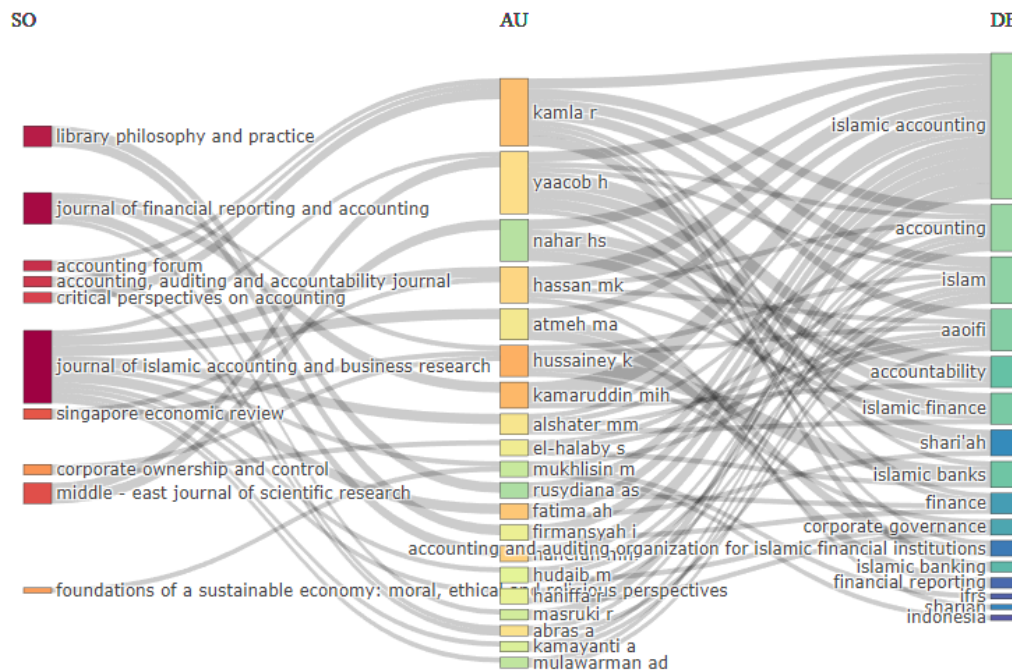


Figure 3: The Three-Field Plot

The first element is journals. There are 10 journals indexed in the Three-Field Plot that publish Islamic accounting themes. However, the top journal that publishes the most papers on this theme is the Journal of Islamic Accounting and Business Research which is linked by several authors, namely Yacoob H, Hassan MK, Atmeh MA, Alshater MM, Mukhlisin M, Fatimah AH, Hudaib M, Haniffa R, Kamayanti A, Mulawarman AD.

The second element in the middle is the author's name. Several authors of the journals whose publications are recognized will be linked to the previous element. In addition, each of these authors will be linked to the frequently used keyword topics on the right side of the figure. There are 20 top authors listed in this plot. The size of the rectangle indicates the number of papers written by each author. Kamla R and Yacoob H occupy the widest boxes in this plot, indicating that they write the most about Islamic accounting.

The third element is the keyword topics that appear most in the papers, which are the objects of the study. Each topic is linked to an author who uses the topic a lot. There are 16 keyword topics listed, and the most frequently occurring keyword is Islamic accounting, which is depicted by the dominant green rectangle. In addition to Islamic accounting, this plot also shows several other widely used keywords, such as Accounting, Islam, and AAOIFI.



Most Relevant Sources

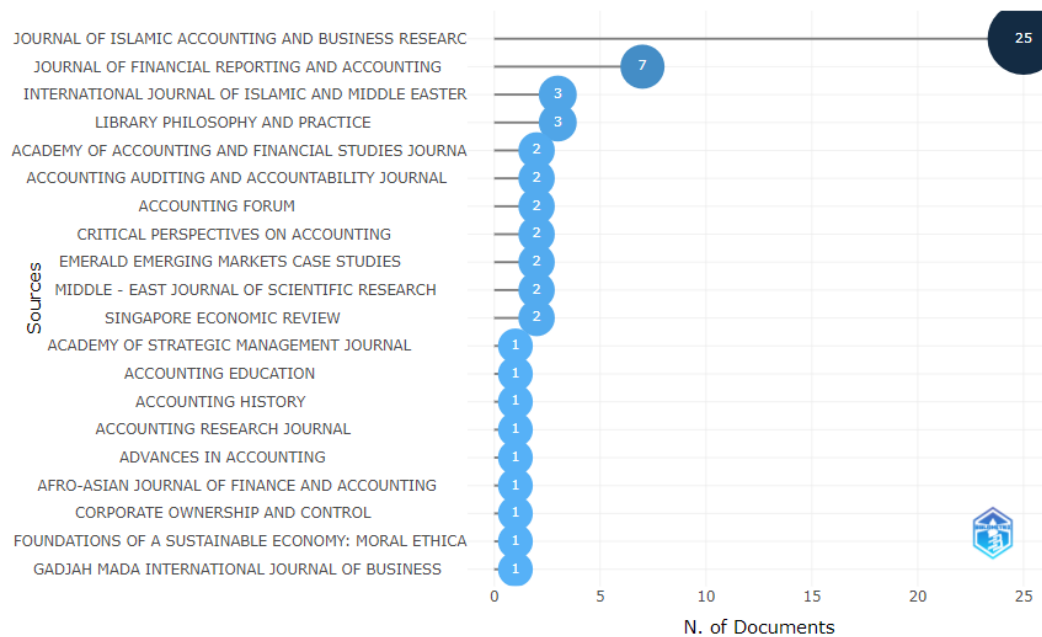


Figure 4: Most Relevant Sources

Then, Figure 4 shows the number of research documents published by each journal based on their level of relevance to the theme of this study. The data shows a list of the top journals published and the interval of the number of documents published with a blue bar chart. The darker the blue, the greater the quantity and relevance to the theme discussed, the number of documents published by all journals ranges from 0 to 25 documents.

Journal of Islamic Accounting and Business Research is in the top position with 25 documents displayed in the darkest blue compared to the others. This is because the journal is more relevant to the theme discussed. While for the journal that is in the position marked with bright blue. This means that not many papers are published in quantity and are less relevant to the quality of Islamic ethics and accounting research.

Bradford's Law

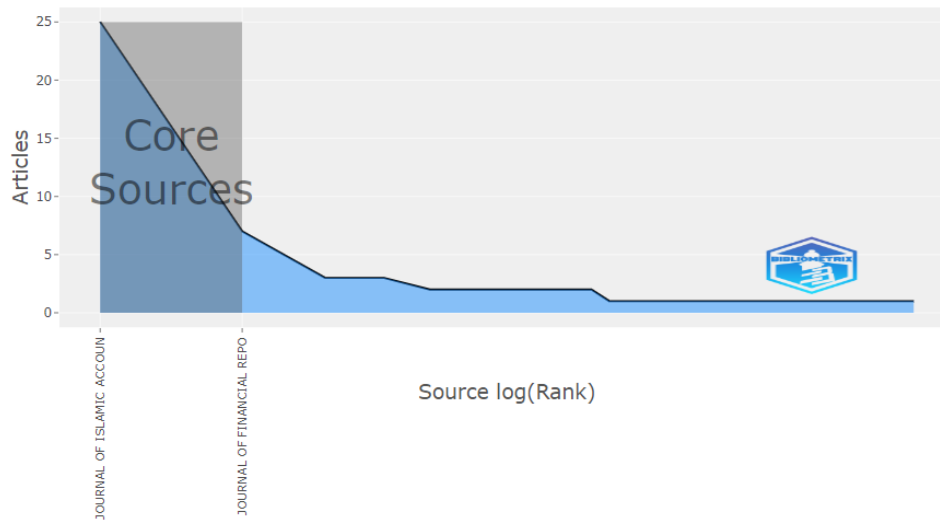


Figure 5: Bradford's Law

Next is the classification of journals based on Bradford's law, namely the classification of journals based on their level of productivity which is divided into several parts, including the core journal group, the medium journal group, and the broad journal group. The core journal group is indicated by the shaded section and annotated core sources. Journals included in this category are journals with the highest level of productivity in the theme of Islamic accounting.

The highest journal with a number of publications of 25 documents is the Journal of Islamic Accounting. Next in second place is the Journal of Financial Reporting and Accounting with publications of more than 5 but less than 10 documents.



Source Growth

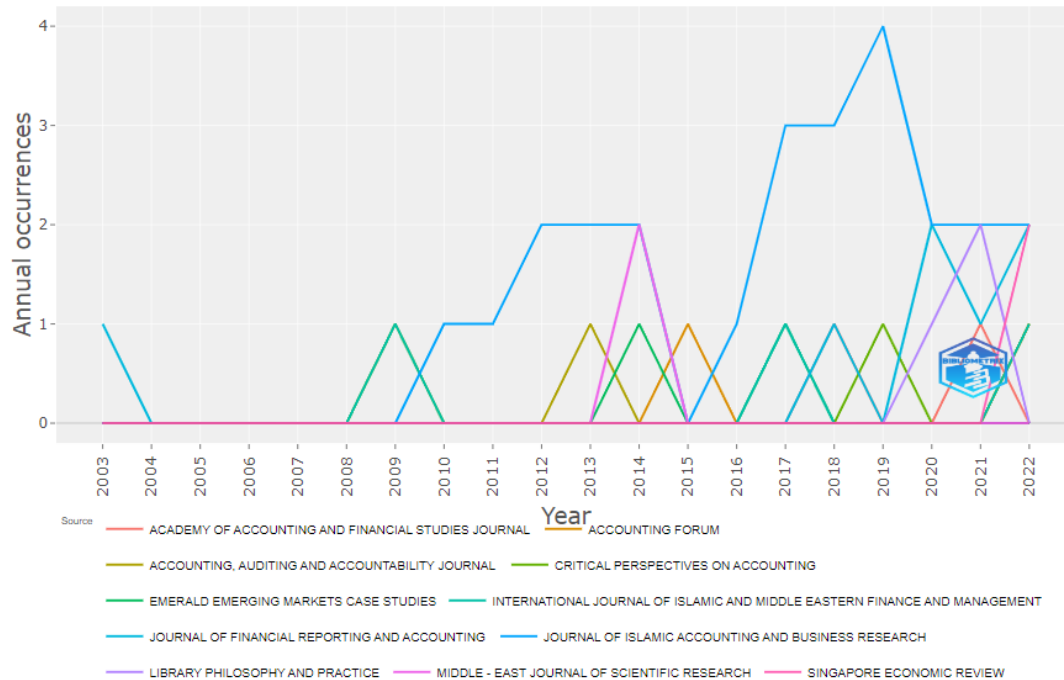


Figure 6: Source Growth

This study also discusses the development of journals that are sources of research for this paper with the theme of Islamic accounting. The annual development of each journal from 2003 to 2022 so that it can be obtained an overview of whether the journal has increased or decreased during the research period. The data above shows a development that has continued to increase from 2009 to 2012 and decreased in 2014 and in 2015 which shows the blue line, namely the Journal of Financial Reporting and Accounting and the Journal of Islamic Accounting and Business Research, but in 2019 it decreased until 2020. Another paper that increased from 2013 to 2014 was the Middle-East Journal of Scientific Research with a light purple line and in 2019 to 2021 with a dark purple line, namely Library Philosophy and Practice.

Top Author Production of All Time

Productivity can be measured not only in journals but also in authors in particular. The figure above shows some of the top author productions during the study period from 2003 to 2022. This productivity is shown by the red line from when the author published his research to the last year the author was recorded as publishing his research while the circle in the red line shows the number of papers published according to the applicable year.

The results of this study show that authors have been writing papers on Islamic accounting for a long time, and some have just written. The author who has been writing for a long time based on the data is Kamla R who has been writing since 2009 and continues to be productive in writing until 2019 although the number is not much. Hussainey K is in the second longest position and has written since 2015 where in that year he published the most papers and will continue to write until 2022.

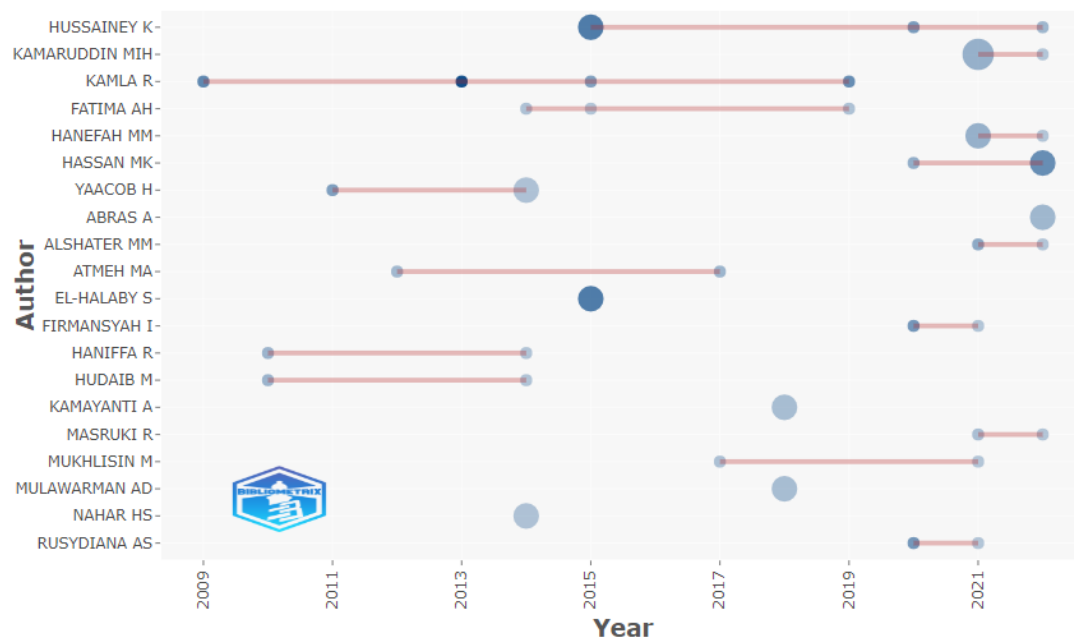


Figure 7: Top Author Productions Over Time

Country of Corresponding Authors

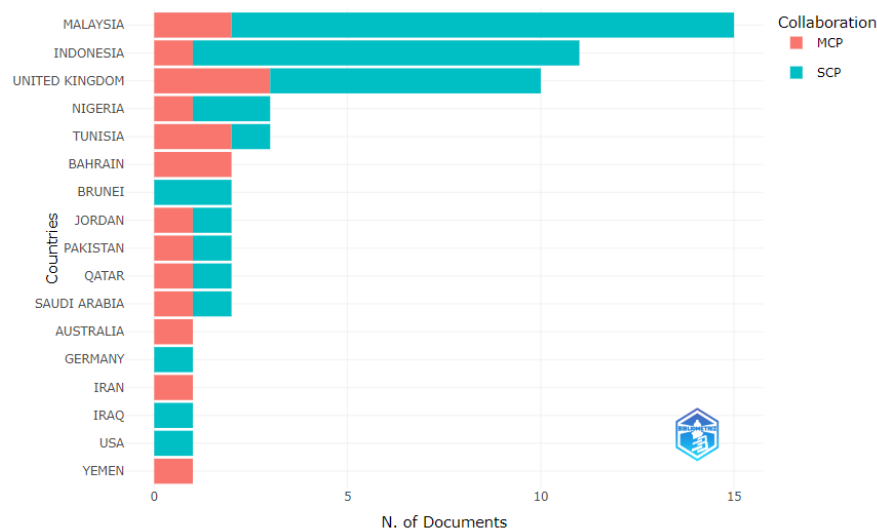


Figure 8: Country of Corresponding Authors

Figure 8 shows the countries of author correspondence contained in each article with the total calculation of the form of collaboration between SCP (Single Country Collaboration) or collaboration of one country, not MCP (Multiple Country Collaboration) or collaboration between several countries. There are 17 countries included in this data, and the document quantity interval is between 0 to more than 15 paper documents published on the theme of Islamic accounting.

The results obtained are that Malaysia is in first place as the country with the highest number of corresponding authors with 15 published papers. Furthermore, the second rank is Indonesia with the



number of papers published more than 10 but less than 15, and England is in third place with 10 total papers published.

Word Tree Map

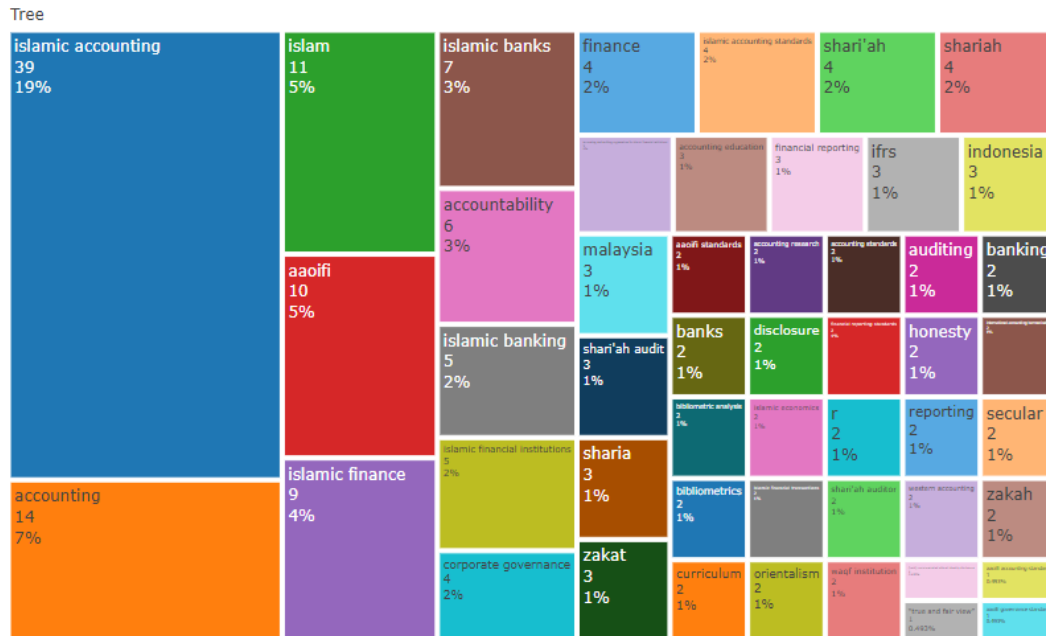


Figure 9: Word Tree Map

The Word Tree Map above displays frequently occurring words in boxes that resemble regions on a map, where the more words that appear, the larger the squares. The word that frequently appears in the first order is Islamic Accounting followed by the second, third, and fourth orders, namely Accounting, Islam, and AAOIFI.

Word Cloud displays words of various sizes according to the number of words that appear. in terms of placement that tends to be random, but the dominant word is located in the middle so that it is more visible with its large size. The results of data processing on the Word Cloud reveal the most frequently occurring results in the first order, namely Accounting, Islam, AAOIFI, and Islamic Finance.

Topic Trends

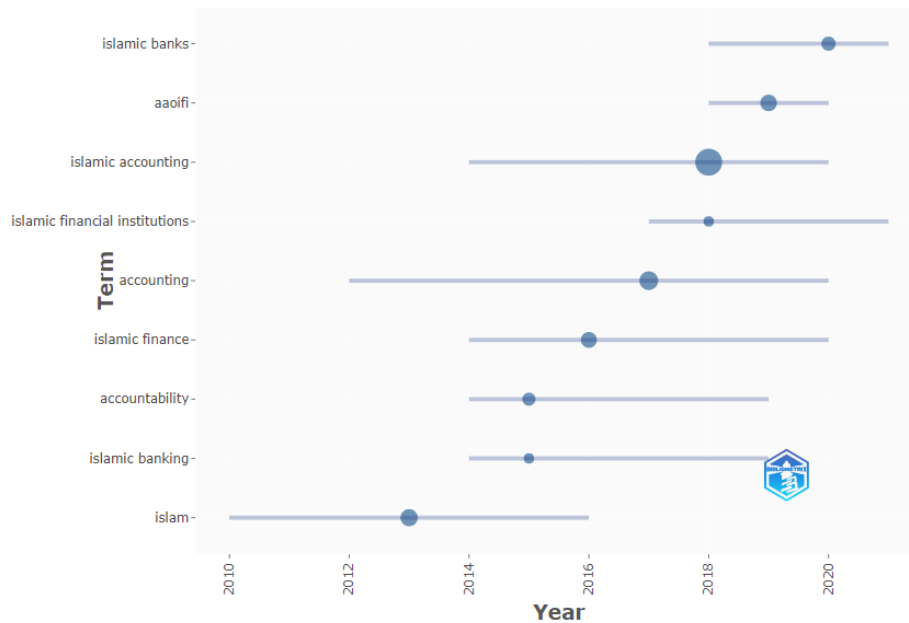


Figure 10: Topic Trends

Topic trends are also part of this study, where the image above shows the development of topics over time with a division per year so that it is known what topics have been used for a long time and what topics have been used recently. The emergence of topics is also adjusted to the frequency of the number of words that appear in the study. This development is illustrated by the blue line where the beginning of the research topic appears until the last year of the research topic and the circle on the blue line shows the number of words according to the applicable year.

The data shows that the topic used from 2010 to 2016 was "Islam", in 2012 to 2020 was the longest topic with the topic "Accounting" and the most widely used topic was "Islamic Accounting" in 2018.

Thematic Evolution

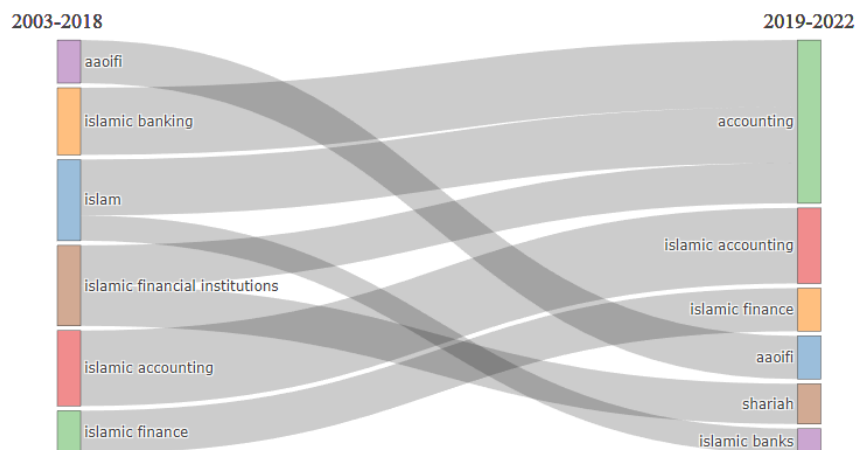




Figure 11: Thematic Evolution

The themes used in the papers that are the object of research continue to change, especially from newly published papers when compared to papers that have been published for a long time. The evolution of themes is shown in the figure above. The left side shows some of the most widely used themes from 2003 to 2018, there are 6 themes listed with different sizes depending on the number of theme uses. The themes "Islamic Accounting", "Islamic Financial Institutions", and "Islam" are in the first place, followed by "Islamic Banking".

The right side shows the most recently used themes in the period between 2019 and 2022. There are 6 themes recorded where the theme "Accounting" is an evolution of themes that emerged in the previous period.

Relevance of Ethics and Sharia Accounting Research

The results of research related to ethics are as follows:

Table 4: Relevance of Ethics and Sharia Accounting Research

No	Researcher (Year)	Title	Method	Findings
1.	Sidani YM (2015) (Bab Buku)	Etika akuntansi Islam (<i>The ethics of Islamic accounting</i>)		Islamic accounting provides an alternative way of recording economic transactions that is suitable for Muslim societies and has implications for non-Muslim contexts. The strict stakeholder approach adopted in Islam opens up great opportunities for more balanced and comprehensive corporate reporting. Islam's reluctance to accommodate riba indeed poses a formidable challenge to operating in a global economy. However, given the geopolitical importance of Muslim societies and access to vast resources, this opens the door for the widespread adoption of Islamic accounting principles and standards that have implications beyond the boundaries of Muslim societies.
2.	Voronova EY, Umarov HS	Akuntansi Islam dan (mitra)	Conducting a comparative analysis of Islamic banking and	Ethical principles and standards in Islamic



No	Researcher (Year)	Title	Method	Findings
	(2021)	perbandingannya dengan standar akuntansi keuangan internasional (IFRS) <i>(Islamic (partner) accounting and its comparison with international financial accounting standards (IFRS))</i>	IFRS as an institution at two levels - theoretical and practical where the theoretical cushion is based on the comparison of Islamic banking principles with IFRS and finding possible options for their conjugation through similar institutional mechanisms and the practical cushion includes the analysis of two main socio-economic analysis instruments - zakat and Nisab. The study is carried out based on the current Nisab price and estimates with the following criteria: legal sources, accountability, ownership of financial assets, social responsibility, accounting operations, consideration of community interests, disclosure of information, transparency, and reliability.	accounting are strongly guided by religious factors that influence in two ways where the first, involves the Muslim accountant's compliance with personal ethical guidelines based on the Shari'ah (e.g., legitimacy and faith-based behavior). The other part is under both the Shari'ah and the accounting profession (e.g., reliability, objectivity, professional competence, technical standards). And the second involves in addition to personal ethics, compliance with standard business ethics and ethical principles in the Islamic accounting model tends to develop and strengthen which allows to view Islamic accounting as social accounting.
3.	Zubairu U, Ismail S, Fatima A (2019)	Pencarian untuk akuntan Muslim masa depan yang kompeten secara moral <i>(The quest for morally competent future Muslim accountants)</i>	An open-ended scenario-based specific accounting instrument was developed in collaboration with five Islamic accounting scholars to survey and measure students' moral competence from an Islamic perspective.	The students had marked weaknesses in their moral competencies, especially in choosing an Islamic organization to work for after graduation, and the importance of perseverance in completing one's duties as an accountant. These results imply that these accounting programs should critically assess the ethical content of their curriculum to ensure that it is capable of developing the moral competencies of these students to an excellent level.
4.	Kamaruddin MI, Auzair SM, Rahmat MM, Muhammed NA	Peran mediasi tata kelola keuangan pada hubungan antara	The questionnaire was administered to financial officers from 102 Malaysian ISEs. The	Showing a direct relationship only exists between Islamic work ethic and accountability.



No	Researcher (Year)	Title	Method	Findings
	(2021)	pengelolaan keuangan, etos kerja Islami dan akuntabilitas dalam Islamic social enterprise (ISE)	data were analyzed using Smart-PLS to test the relationship between financial management, Islamic work ethic, financial governance, and accountability.	The relationship between financial management and accountability is indirectly through financial governance. Therefore, the data proves that financial governance has a mediating role in the relationship between financial management and Islamic work ethic with ISE accountability.
5.	Gadhoum MA, Muhamad Sori ZB, Ramadilli S, Mahomed Z (2022)	Pengungkapan identitas etis yang dikomunikasikan (CEID) bank syariah di bawah rezim akuntansi AAOIFI dan IFRS: bukti global	The ethical identity disclosure index was developed as a benchmark to assess the level of communicated ethical identity disclosure (CEID) of 47 IBs in 18 countries using annual reports.	Overall, there are poor ethical disclosure practices, and even banks that have some initiatives toward disclosure do not have proper references for benchmarking the implementation of effective ethical reporting standards and do not have plans for ethically and socially responsible schemes. There is no evidence to suggest that IBs that adopt a faith-based accounting regime (AAOIFI) have better levels of ethical disclosure.

The development of research journals with the keywords Islamic Accounting, Syariah Accounting, and Sharia Accounting has experienced rapid growth in recent years. The results of the study show that the most widely used sources of study objects discussing Islamic accounting are journal articles with a percentage of 80.8% or 76 documents from 94 lots of data. The results of the study showed that the highest average number of citations for each article with an average of 44.3 citations fell in 2009 and 2013 became the highest average citation per year with a value of 3.47.

The themes of the Accounting Forum, Accounting, Auditing, and Accountability journals, and Critical Perspectives in Accounting journals studied by Kamla R. and the Journal of Islamic Accounting and Business Research and Middle-east Journal of Scientific Research studied by Yacoob H are the 2 authors who write the most. Furthermore, the Journal of Islamic Accounting and Business Research becomes a journal that is more relevant to the theme being studied the journal with the highest productivity in the theme of Islamic accounting is the Journal of Islamic Accounting with 25 documents, and the Journal of Financial Reporting and Accounting with publications of more than 5 but less than 10 documents. The results of the study also show that the top author production of all time is Kamla R who has been writing since 2009 and continues to be productive in writing until 2019 and Hussainey K



who has been writing since 2015 where in that year he published the most papers and continued to write until 2022 and Malaysia is the country with the highest number of corresponding authors with 15 papers published. Furthermore, the words that often appear in the journal are "Islamic Accounting", "Accounting", "Islam", and "AAOIFI". Then, the topic trend "Accounting" became the longest topic until 2020, and "Islamic Accounting" became the most used topic in 2018. The evolution of the theme in the period between 2019 and 2022 recorded 6 themes where the theme "Accounting" is an evolution of the themes "Islamic Banking", "Islamic Financial Institutions" and "Islam" from 2003 to 2018.

Research on Islamic accounting related to ethics is in Table 4 where out of 94 documents 5 of them are related to ethics. In the book *The Ethics of Islamic Accounting* by Sidani YM (2015), Islamic Accounting provides an alternative for recording economic transactions that not only follow Muslim society but also have implications for non-Muslim contexts. The strict stakeholder approach adopted in Islam opens up great opportunities for more balanced and more comprehensive corporate reporting. Islam's reluctance to accommodate usury is indeed a major challenge to operating in a global economy. However, given the geopolitical importance of Muslim societies, coupled with access to vast resources, this opens the door for widespread adoption of Islamic accounting principles and standards that have implications beyond the borders of Muslim societies. According to Voronova dan Umarov (2021), ethical principles and standards in Islamic accounting are heavily guided by religious factors that influence in two ways where the first, involves the compliance of Muslim accountants with personal ethical guidelines based on the Shari'a (e.g., legitimacy and faith-based behavior). The other part is under both the Shari'a and the accounting profession (e.g., reliability, objectivity, professional competence, technical standards). The second involves in addition to personal ethics, compliance with standard business ethics and ethical principles in the Islamic accounting model tends to develop and strengthen which allows to view Islamic accounting as social accounting.

According to Umaru Zubairu dan Suhaiza Ismail (2019), students have a glaring weakness in their moral competence, especially in choosing an Islamic organization to work for after graduation, and the importance of perseverance in completing one's duties as an accountant. These results imply that these accounting programs should critically assess the ethical content of their curriculum to ensure that it can develop the moral competence of these students to an excellent level.

According to Kamaruddin *et al.*, (2021), highlighted the importance of Islamic work ethic practices especially for Islamic-based organizations such as ISE to enhance accountability. Affirming that Islamic financial management and Islamic work ethic practices have an impact on financial governance practices and financial governance practices can contribute to improving ISE accountability, especially by mediating the relationship between financial management practices and accountability. Therefore, it can be concluded that Islamic work ethic financial management and financial governance practices can improve accountability in ISE and Islamic work ethic can be considered as a strong criterion or foundation, not limited to financial management operations but extending as a criterion for recruiting employees.

Finally according to Gadhoum *et al.*, (2022), soverall, there are poor ethical disclosure practices, and even banks that have some initiatives towards disclosure do not have proper references for benchmarking the implementation of effective ethical reporting standards and do not have plans for ethically and socially responsible schemes. There is no evidence to suggest that IBs that adopt the religion-based accounting regime (AAOIFI) have better levels of ethical disclosure.



CONCLUSION

This study has investigated the existing literature that links ethics with Islamic accounting. To achieve this objective, the researcher conducted a bibliometric analysis on a sample of 94 articles articulated in two steps: first, we conducted a descriptive bibliometric analysis. second, we conducted a review of the 94 articles related to ethics.

The results of the descriptive analysis highlight the growing academic interest in this research topic, especially in recent years. This evolution is confirmed by observing a progressive increase in the number of publications over time. By analyzing the most cited articles from our dataset to identify groups of papers that examine the relationship between ethics and Islamic accounting from different perspectives. Some authors explore accounting standards and zakat. Others focus on Islamic banking and accountability. Some other authors also focus on financial reporting, investment, ethics, and waqf.

The most frequently used keywords by authors in this content related to Islamic accounting and ethics are Islamic accounting, accounting, Islam, AAOIFI, and ethics. This analysis shows that the obtained data set is based on the development of topics where the first topic investigates the value of Islamic bank (IB) ethical disclosure under different accounting regimes and the application of AAOIFI Islamic accounting standards in ethical disclosure practices. The second topic analyzes the role of financial governance practices in influencing financial management and Islamic work ethic practices to influence the accountability of Islamic social enterprises (ISE). The third topic analyzes the moral credibility of accountants, due to a series of accounting cases by determining the success of the strategy by measuring the moral competence of accountants.

The current study focuses on papers published only in the Scopus database from 2003 to 2022, which resulted in a total of 94 articles by limiting only to Islamic accounting and reviewing its relevance to ethics. Based on the limitations of the study, several suggestions are recommended for further research, namely using more than one database to get maximum results increasing the keywords used, and using a wide sample.

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