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Mapping the Knowledge of Islamic Accounting Studies on Shariah Audit: A Bibliometric Analysis

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Abstract:

The issues of shariah audit appeared more than three decades ago along with the progress of the Islamic financial industries. But it is challenging to obtain a study explaining the current state of shariah audit research to date. Therefore, it is necessary to assess the research on the Shariah audit. Thus, this study aimed to analyze and visualize the current state of shariah audit using a bibliometric approach. The bibliometric analysis was conducted by using VOSviewer software. To fulfill this goal, the keywords such as shariah audit, shariah auditing, and its variations were searched from the Scopus database. The articles were retrieved in August 2020 with limited to articles and conference types. This study used a simple statistical analysis to grasp the scientific production. VOSviewer software is used to map and visualize the patterns of co-authorship, co-occurrence, citation, bibliographic coupling, and co-citation networking. The result showed that there were few articles discussed the Shariah audit. The first articles that used the term of shariah audit appeared in 2010. The productive journal was the Journal of Islamic Accounting and business research (JIABR) with 16.7%. Of 60 articles were having 138 authors, 71 institutions, and 18 countries. The result showed 170 keywords revealed in this study. The cluster analysis discovered three clusters namely, Shariah audit and human resource of shariah audit, Shariah audit, and shariah supervisory board and compliance, and shariah audit and corporate governance. In the end, based on cluster analysis, the study offered some suggestions for the future research agenda.

Keywords: *Bibliometric Analysis; Corporate Governance; Shariah audit; Islamic Accounting; Shariah Supervisory Board*

1. Introduction

The issues of shariah audit are connected to the emergence of modern Islamic financial institutions in the world. The need for shariah audit arose from the desire of the Muslim community to fulfill shariah principles in business operations for the last 3 decades (Karim, 1990). Early writings that raised the issue of shariah audit, including those written by Briston & El-Ashker (1986) and Karim (1990). They proposed the role of a religious auditor to call the Shariah Supervisory Board (SSB) in overseeing compliance with shariah principles in Islamic financial institutions. The

roles referred to ex-ante auditing, ex-post auditing, and calculating the zakat obligation. They argued that the existence of this religious auditor was not an exact match with the practice in the West. The parties that may be similar to SSB are non-executive directors or investment committees, but SSB still has different roles and powers (Karim, 1990).

The development of the literature is a challenge in facing the development of the Islamic economy today. The development on the side of the practice has not been able to be matched by developments in the existing literature (Siddiqi, 2008). Especially, it hard to find the literature on the issues of shariah audit in Islamic financial institutions (Yazkhiruni, 2016). it is not surprising if it is difficult to find a study on the current state of literature in Islamic accounting, especially on the shariah audit. As far, there is a study that tried to analyze the literature related to Islamic accounting in the past 25 years (Maali & Napier, 2007). The study reviewed the issue of Islamic accounting from normative theories (in the area of Islamic accounting) and the theoretical literature (in the area of accounting for Islamic banks). Unfortunately, as far as our knowledge, there no study has reviewed and evaluated the literature on shariah audit especially using bibliometric analysis. Therefore, to fulfill this gap, the current study aims to explore the status of shariah audit literature using bibliometric analysis. To carry out this goal, this study attempts specifically to identify influential aspects of shariah audit; to visualize the bibliographical networks, and to provide some recommendations for future research.

Thus, the rest of the paper is structured as follows. Section 2 briefly explains the literature related to shariah audit historically. Section 3 describes the methods. Section 4 presents the result of the study which has such as a general statistic of the articles, the influential aspects of shariah audit, and the visualization of the bibliometric analysis. It also presents cluster analysis and future research suggestions. Finally, section 5 presents the conclusion of the study.

2. Literature Review

Shariah audit is a new concept in Islamic accounting literature. However, substantively, many concepts describe shariah auditing (Rahman, 2013). Likewise, in practice, the substance of auditing in Muslim life has been applying since Allah's law was implemented by humans in this world. Concerning the substance of the audit, Islam recognizes the concept of accountability because of the role of humans as caliphs on this earth. Humans must be accountable for every mandate from Allah. Humans will be judged by God in the hereafter (Aribi et al., 2019; Rahman, 2013; Yazkhiruni, 2016). In the case of *muamalah* (transaction), in Quran 2: 282, Allah requires the recording of *muamalah* (transactions) for debit and credit. This obligation is also part of the responsibility of human fellows to avoid disputes in the future (Kasim & Khalid, 2010).

Another concept that is closer to auditing practice is *muraqabah*. *Muraqabah* is the attitude of always feeling being watched by Allah. In the Qur'an, Allah states that *Raqib* and *Atid* are angels who oversee human actions. Both *Raqib* and *Atid* are Allah's auditors over the human being. One More concept that is in line with the audit

is *Ihsan*. In the hadith, the Prophet explained that *Ihsan* is that you worship as if you are seeing Allah, if you do not see Him, then Allah will always see you. The concepts of accountability, *muraqabah*, and *Ihsan* are attitudes that should be embedded in oneself as a Muslim. This awareness will be like internal control which is a fundamental part of the implementation of supervision or audit.

One fundamental concept related to the control system is the concept of *Amr bi al-Ma'ruf wa Nahy al-Munkar* (to enjoin the good and to forbid the evil). This concept is supervision or audit of the external environment (Kasim & Khalid, 2010; Khalid, Haron, & Masron, 2018; Lahsasna et al., 2013; Rahman, 2013; Yazkhiruni, 2016). This concept emphasizes every Muslim to engage each other in kindness and piety, and at the same time to remind them not to do evil.

As for the technical practice, the substance of the audit that was conducted by Muhammad SAW was when he inspected the market, met a fruit seller, put his hand in a pile of fruit, and felt wet or damp conditions. In the end, he said that whoever deceived his brother, then was not part of our group (Muslims). This practice carried out by the Prophet is known as *hisbah* (supervision) (Khalid, Haron, & Masron, 2018). Other auditing practices are also in line with the provision of zakat to Muslims. The application of zakat calculations is the consequence of accounting and auditing practices.

As time goes by, the practice of auditing in *muamalah* found its ideal form with the establishment of the *hisbah* institution. In the Abbasid era, the *hisbah* institution was formed by the state by assigning several people as *muhtasib* (auditors) (Kasim & Khalid, 2010; Khalid, Haron, & Masron, 2018; Lahsasna et al., 2013; Rahman, 2013; Yazkhiruni, 2016). According to Murtuza (2004), this *hisbah* institution was also practiced in Spain when Islam was developing there. In the Ottoman era, there were also accounting and auditing institutions that were more focused on administering and overseeing the management of waqf. This institution is known as the *Harem Dairesi*. *Harem Dairesi* is led by *Darus Saade Agalari* (Master of Harem) with the auditor of *Haremeyn* accountants. The Master of Harem was asked to carry out an audit and provide its audit report to the Ottoman leader (Çabuk et al., 2018).

The modern development of the Islamic audit concept is in line with the development of Islamic financial institutions in many countries. Shariah auditing is considered part of the shariah governance framework that differentiates it from conventional financial institutions (Grassa, 2013; Karim, 1990). The first shariah audit function was carried out by the Islamic Development Bank in 1975. The institutionalization of the shariah audit function was only carried out in 1976 by Faisal Islamic Banks of Egypt. The bank complements its operational structure with a Shariah Supervisory Board. Furthermore, Jordan Islamic Banks (1978), Kuwait Finance House (1979), and Bank Islam Malaysia (1983) have also implemented the Shariah Supervisory Board in banks. The improvement of the implementation of the shariah audit function became more comprehensive with the issuance of shariah standards complemented by technical guidelines by AAOIFI in 1999, IFSB in 2006, and 2009 (Grassa, 2013).

3. Research Methodology

This study is quantitative in nature and content analysis. This study primarily focused on bibliometric and cluster analysis of shariah audit literature. For that purpose, the study has selected the Scopus database and retrieved it in August 2020. To fulfill and obtain the aim of this study, three steps of research will be used as follows.

First is defining the search keywords. To obtain the required data, a search by the field “topics” was presented (title, abstract, and keywords) using the keyword such as shariah audit, shariah compliance, shariah supervisory board, and other synonyms of them. Specifically, to generate the targeted articles, the detailed search criteria were entered into the Scopus database as follows:

(TITLE-ABS-KEY ("shariah audit" OR "sharia audit" OR "audit shariah" OR "audit sharia" OR "auditing Syariah" OR "auditing shariah" OR "shariah auditing" OR "Islamic auditing" OR "audit of shariah" OR "Islamic audit") OR TITLE-ABS-KEY ("shari'ah audit" OR "shari'a audit" OR "shariah auditor") OR TITLE-ABS-KEY (audit AND "shariah supervisory") OR TITLE-ABS-KEY (audit AND "shariah governance") OR TITLE-ABS-KEY (audit AND "shariah compliance") OR TITLE-ABS-KEY (audit AND "shariah-compliant") OR TITLE-ABS-KEY (auditing AND "shariah principle") OR TITLE-ABS-KEY (audit AND "shariah perspective") OR TITLE-ABS-KEY ("shariah review")) AND (LIMIT-TO (SRCTYPE, "j") OR LIMIT-TO (SRCTYPE, "p")).

The second step is screening the data by excluding the irrelevant documents for this study. The initial search found 65 documents related to the keywords entered in the search engine. However, after the screening process, there five documents are irrelevant to the current study, therefore, it remained only 60 documents will be analyzed. The last step is performing data analysis and conducting the bibliometric analysis. To analyze the data, simple statistical analysis will be applied to show the scientific production and the influential aspect of shariah audit. Then, the bibliometric analysis will use VOSviewer Software. The study will examine and visualize five types of bibliometric analyses such as co-occurrence, co-authorship, citation, co-citation, and bibliographic coupling. Subsequently, cluster analysis and future research suggestions will rely on the bibliographic coupling.

4. Results

4.1 General Statistic

This section will focus on the distribution of the articles and the influential aspect of the shariah audit. The distribution of articles based on the yearly publication and the number of the article published by the sources of journals. The influential aspect of shariah audit will present the most productive aspects from namely, subject areas, authors, institutions, and countries.

4.1.1 Distribution of yearly publication

From the obtained data of Scopus, it found that over a decade, the number of publications on shariah audit is increasing steadily as shown in Figure 1. The issues of shariah audit have been discussed a few decades ago, using the term “religious audit” (Briston & El-Ashker, 1986; Karim, 1990). Nevertheless, based on the data, the first article addressing the issues related to the “shariah audit” was written by Rosly (2010). Figure 1 also revealed that the highest number of articles published in 2019 (12 documents).

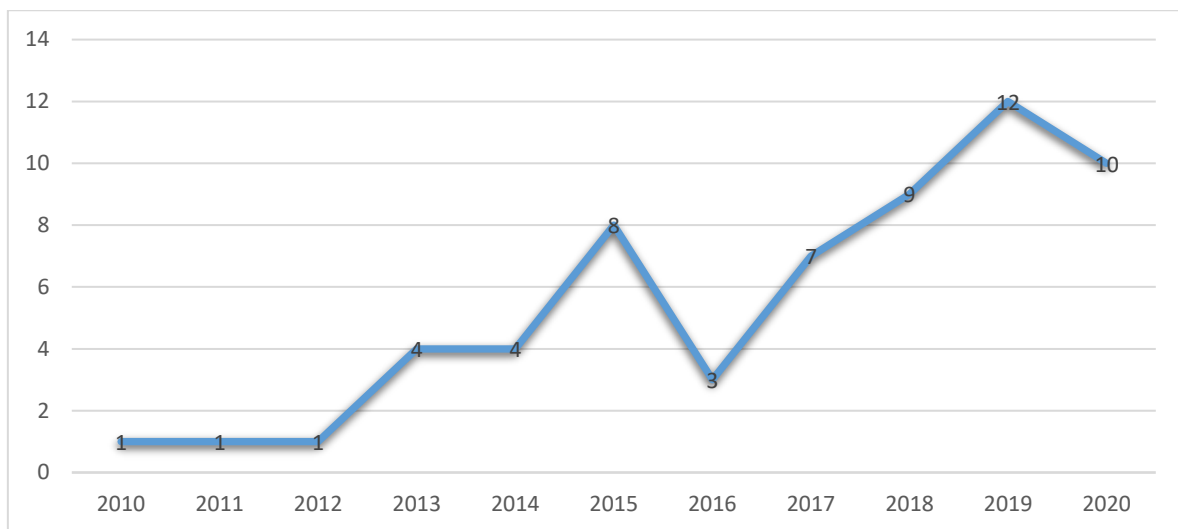


Figure 1: Publication of articles

4.1.2 The influential aspects of Shariah audit

Through co-authorship or citation analysis, this study revealed the top journals, the influential authors, affiliations, and counties. The result showed that the 60 papers from the Scopus database published by 34 journals and belongs to 138 authors. Among 34 journals, figure 2 showed the top 10 journals published in the articles related to shariah audits. Almost 62% (36) articles were published in these ten journals, where the rest (24 articles/38%) scattered over 24 journals. Based on figure 2, the *Journal of Islamic Accounting and Business Research* is the highest publication (10/16.7%). The second highest publication in the *International Journal of Islamic and Middle Eastern Finance and Management* with 5 articles (8.3%). The third rank is the *Humanomics* journal and the *Middle East Journal of Scientific Research* with 4 articles (6.7%) in each journal. The fourth is the *International Journal of Economic Research* and *international journal of Financial Research* with 3 articles (5%), then followed by *Advanced Science Letters*, *Journal of Islamic Economics Banking and Finance*, *Journal of King Abdul Aziz University Islamic Economics*, and *Qualitative Research in Financial Markets* with 2 articles (3.3%).

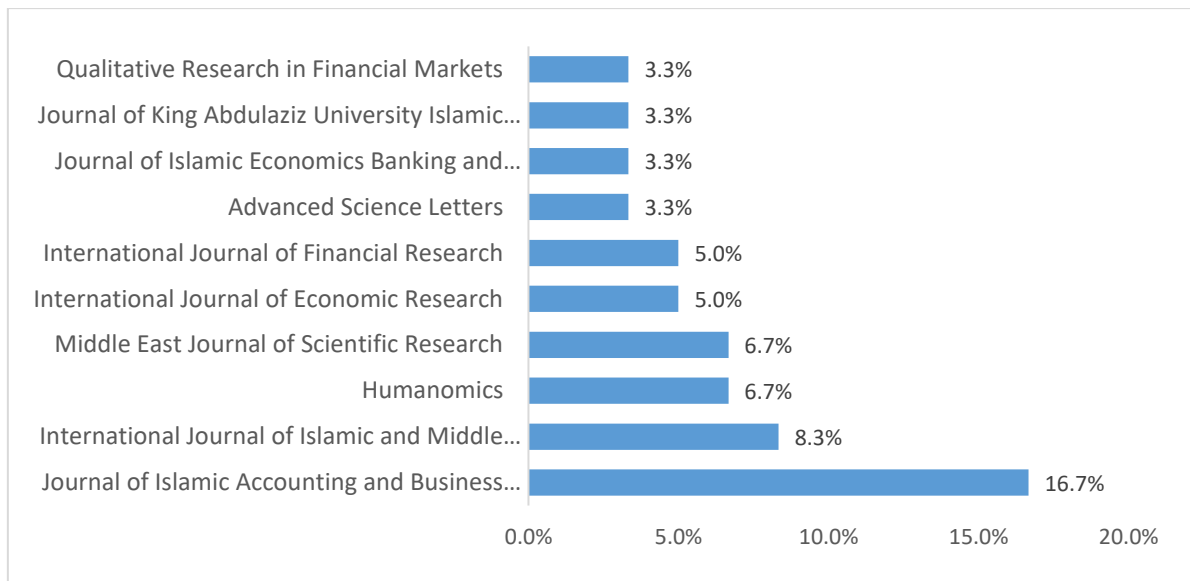


Figure 2: The top 10 journal publishers

Furthermore, table 1 presented four influential aspects of shariah audit literature, such as subject area, author, affiliation, and country. These influential aspects were based on the number of publications. Firstly, of 60 articles, 84% under five-subject areas. Given the data, shariah audits are scattered into 13 subject areas. Most of the publications were eligible in Business, Management, and Accounting (35/32.7%) then followed by Economics, Econometrics, and Finance (32/29.9%), Social Sciences (10/9.3%), Arts and Humanities (9/8.4%), and Engineering (4/3.7%).

Table 1: Influential aspects of shariah literature based on number of publications

Rank	Subject Area	Author	Affiliation	Country
1	Business, Management, and Accounting (35/32.7%)	Khalid A.A. (5)	International Islamic University Malaysia (11)	Malaysia (39)
2	Economics, Econometrics, and Finance (32/29.9%)	Kasim N. (4)	University Technology MARA (7)	Bahrain (5)
3	Social Sciences (10/9.3%)	Shafii Z. (4)	University Sains Islam Malaysia (6)	United Kingdom (5)
4	Arts and Humanities (9/8.4%)	Masron T.A. (3)	University Pendidikan Sultan Idris (5)	Indonesia (4)
5	Engineering (4/3.7%)	Sarea A.M. (3)	University Putra Malaysia (5)	Tunisia (4)

Secondly, Table 1 also showed the top five productive authors. Of 138 authors, Khalid, A. A is the most productive author with 5 articles. Then followed by Kasim N. (4), Shafii, Z. (4), Masron T.A. (4), and Mohamad, S. (5). Thirdly, based on the affiliation, International Islamic University Malaysia (IIUM) is the productive institutions among 71 institutions. Table 1 also revealed that International Islamic University Malaysia (IIUM) entitled 11 articles. Lastly, the articles of shariah audit came from 18 countries where most of the articles were came from Malaysia with 39

articles out of 60 articles. Next is Bahrain and UK with 5 articles respectively, then followed by Indonesia (4 articles) and Tunisia (4 articles).

4.2 Bibliometric mapping, and visualization

This section showed five types of bibliometric analyses such as co-occurrence of keywords, co-authorship collaboration, citation analysis, co-citation networking, and bibliographic coupling clustering. This study focused on one of the unit analysis from each type of five bibliometric analysis.

4.2.1 Co-occurrence analysis of keywords

The result showed there are approximately 170 keywords. Using the VOSviewer software, the connection of these keywords was mapped and visualized. The VOSviewer showed that some of these keywords are not connecting. 128 keywords have the largest set of connected items as shown in the figure. The color indicated the clusters belong to. The size of the nodes showed the number of occurrences. Lastly, the link described the strength between the nodes. Based on figure 3 these keywords were divided into five clusters.

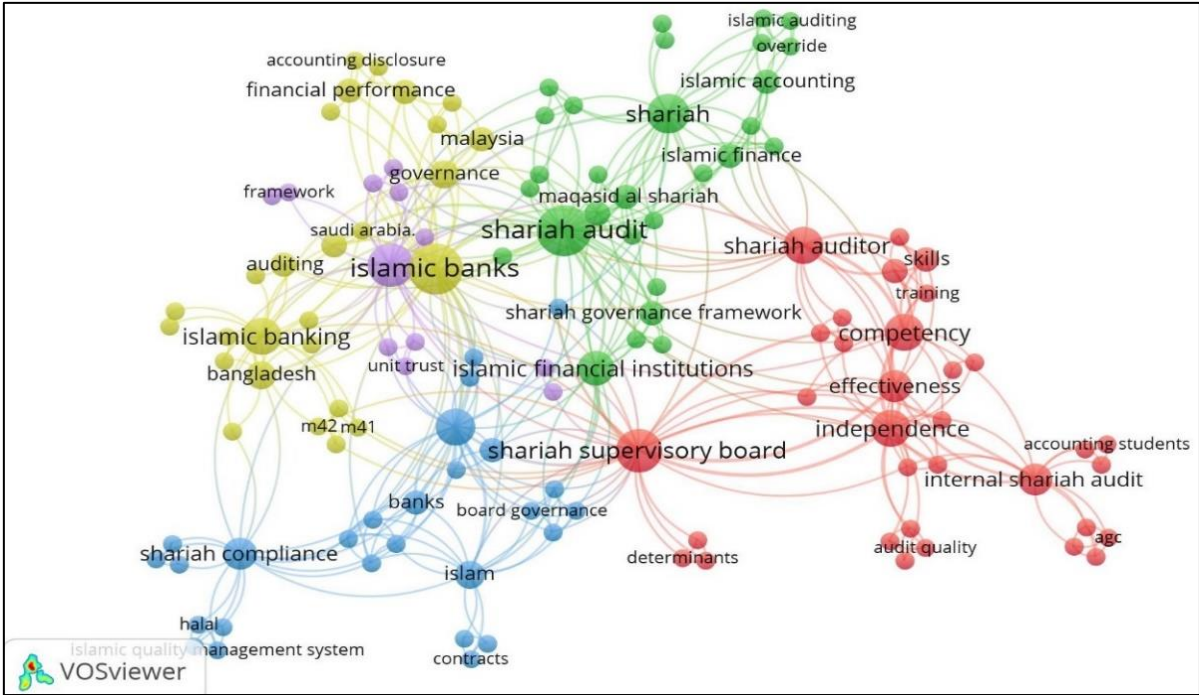


Figure 3: Co-occurrence network and visualization of keywords

From figure 3, the occurrence of shariah supervisory board (9), competency (6) independence (6), and shariah auditor (6) belonged to cluster one (red color) that focused on the Human resources of shariah auditor. Then, shariah Audit (13), and shariah (7) belonged to cluster 2 (green color) that focused on shariah audit theory. Next, most keywords that appeared in cluster three (yellow color) are Islamic Banks (13), and Islamic banking (6) where this group is classified as Islamic banking and practices. While the most frequent keywords that appeared in the fourth group are

shariah governance (9) which stood for the theme of shariah governance theory and framework. Lastly, most keywords stood for the fifth group 5 (blue color) is corporate governance (6). This group can be named corporate governance theory. Finally, these 10 most frequent keywords showed in table 3.

Table 2: The top 10 keywords by authors

Rank	Keyword	Occurrences	total link strength
1	Islamic banks	13	48
2	Shariah audit	13	45
3	Shariah governance	9	32
4	Shariah supervisory board	9	41
5	Shariah	7	30
6	Competency	6	25
7	Corporate governance	6	30
8	Independence	6	26
9	Islamic banking	6	20
10	Shariah auditor	6	26

4.2.2 Co-authorship analysis of authors

Based on VOSviewer software, co-authorship analysis is divided into three-unit of analysis namely, authors, institutions, and countries. The co-authors' analysis also revealed the result of the most productive authors, affiliations, and countries as presented in table 2 previously. Nevertheless, this study only focused on co-authorship of author analysis. The result showed 138 authors, and however, based on VOSviewer, most of them have not connected. It only 17 authors have the largest set of connected items among them as presented in figure 4. Figure 4 showed the relationship among the seventeen authors. These authors were classified into five clusters represented by the colors.

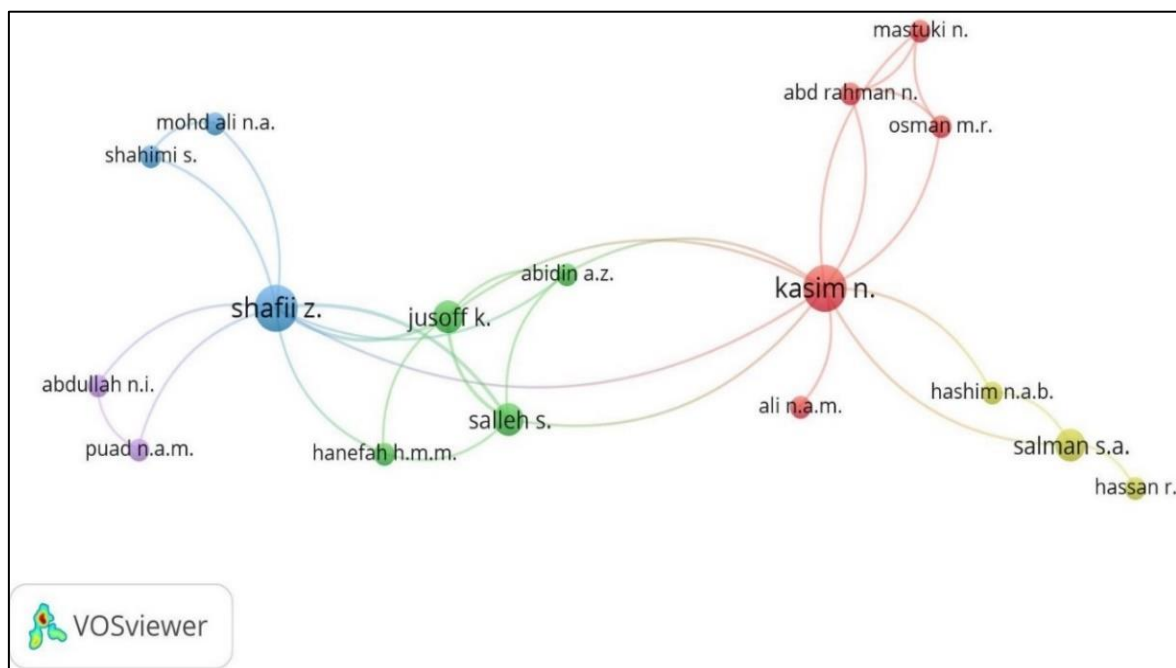


Figure 4: Co-authors networking

4.2.3 Citation analysis of documents

This study gathered the number of direct citations of articles and showed the top twelve cited publications in Table 3. Table 3 also revealed the citation comparison between Scopus and Google Scholar. The data showed that the citations recorded by google scholar tended to greater than the Scopus database. It means that there are many articles related to shariah audit unindexed by the Scopus database. However, the result showed the articles entitled “Shariah parameters reconsidered” were the top articles in shariah audit research authored by Rosly (2010) with 37 (Scopus) and 141 (GS) citations.

Table 3: Top Twelve cited documents

Rank	Authors	Title	Scopus	GS
1	Rosly S.A. (2010)	Shariah parameters reconsidered	37	141
2	Darmadi S. (2013)	Corporate governance disclosure in the annual report: An exploratory study on Indonesian Islamic banks	30	116
3	Bukhari K.S. (2013)	An evaluation of corporate governance practices of Islamic banks versus Islamic bank windows of conventional banks: A case of Pakistan	20	74
4	Suryanto T. (2016)	The Shariah financial accounting standards: How they prevent fraud in Islamic banking	17	23
5	Mersni H. (2016)	The impact of corporate governance mechanisms on earnings management in Islamic banks in the Middle East region	15	47
6	Ullah H. (2014)	Shari’ah compliance in Islamic banking: An empirical study on selected Islamic banks in Bangladesh	14	2
7	Shafii Z. (2013)	Human capital development in shariah audit	11	38
8	Najeeb S.F. (2014)	Professionalizing the role of shariah auditors: How Malaysia can generate economic benefits	11	35
9	Khalid A.A. (2017)	Relationship between internal Shariah audit characteristics and its effectiveness	8	40
10	Othman R. (2015)	Conceptualizing the duties and roles of auditors in Islamic financial institutions what makes them different?	7	18
11	Ajili H. (2018b)	Corporate governance quality of Islamic banks: measurement and effect on financial performance	7	25
12	Shafii Z. (2013)	Post-implementation of shariah governance framework: The impact of shariah audit function towards the role of shariah committee	6	33

**It is only the first author revealed by VOSviewer Software.*

Hence, of 60 articles, only 18 articles have a network connection among the articles where the rest are not connected. The visualization of the citation network is presented in figure 5. The size of nodes stood for the number of citations. The color

showed the cluster of documents belongs to. Interestingly, the document by Rosly (2010) even though the top publication but has no network or link among documents. Then followed by Suryanto and Ridwansyah (2016) as the fourth top publications also do not have networks or links.

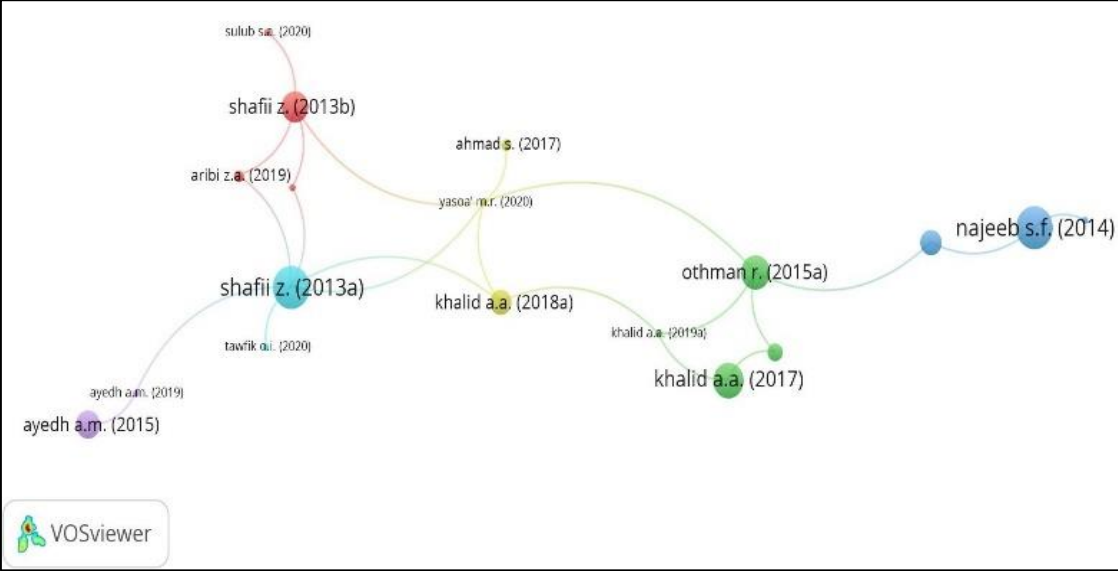


Figure 5: a citation network of documents

4.2.4 Co-citation analysis of references

VOSviewer, supplied three types of unit analysis to analyze the co-citation namely, cited references, cited sources, and cited authors. The current study picked up cited references to analyze and visualize the co-citation network. This study revealed 2576 cited references of 60 articles. When it filtered by a minimum number of 2 citations of a cited reference, only 71 met the threshold. However, it only 70 articles that had a connection between the articles and showed in the visualization network as presented in Figure 6.

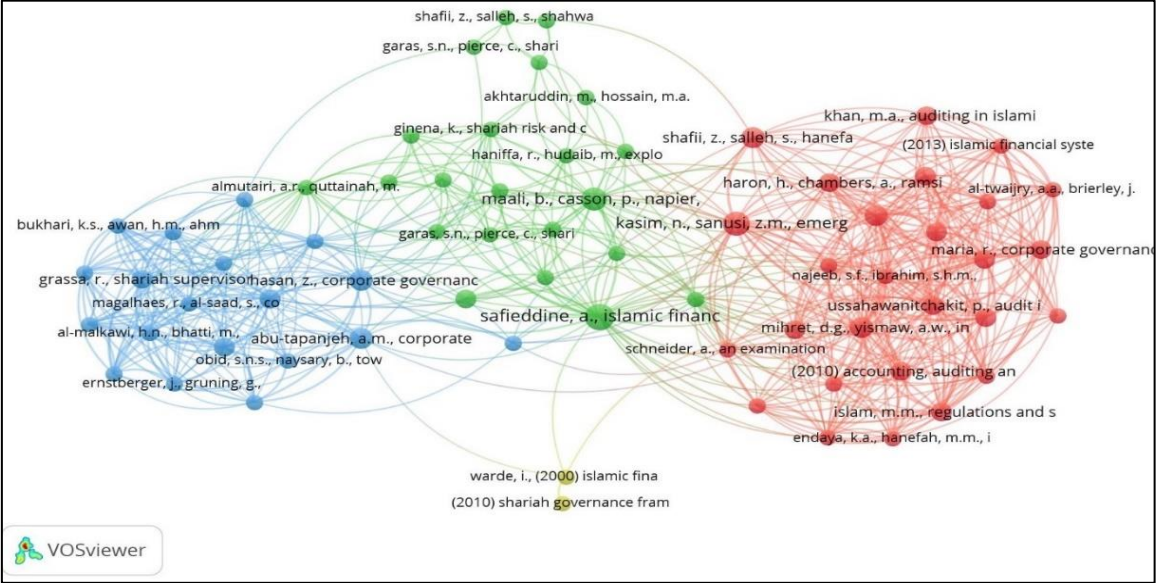


Figure 6: co-citation network of references

This analysis allowed, using VOSviewer, to divide and group these articles into several clusters. The result showed the shariah audit literature was divided into four clusters. Of 70 articles, 27 of them belong to the first group (red), 22 belong to the second group (green), and 19 articles belong to the third group, and 2 articles belong to the last group.

4.2.5 Bibliographic coupling analysis of Documents

This section will analyze 60 articles of shariah audit using bibliographic coupling based on references. The result showed 35 articles cited at least one citation and only 28 articles had the largest connection among the articles. These shariah audit literature were divided into three clusters, namely cluster 1 (Red, 12 articles), cluster 2 (Green, 8 articles), and cluster 3 (Blue, 8 articles). Then the size of nodes stood for the number of citations.

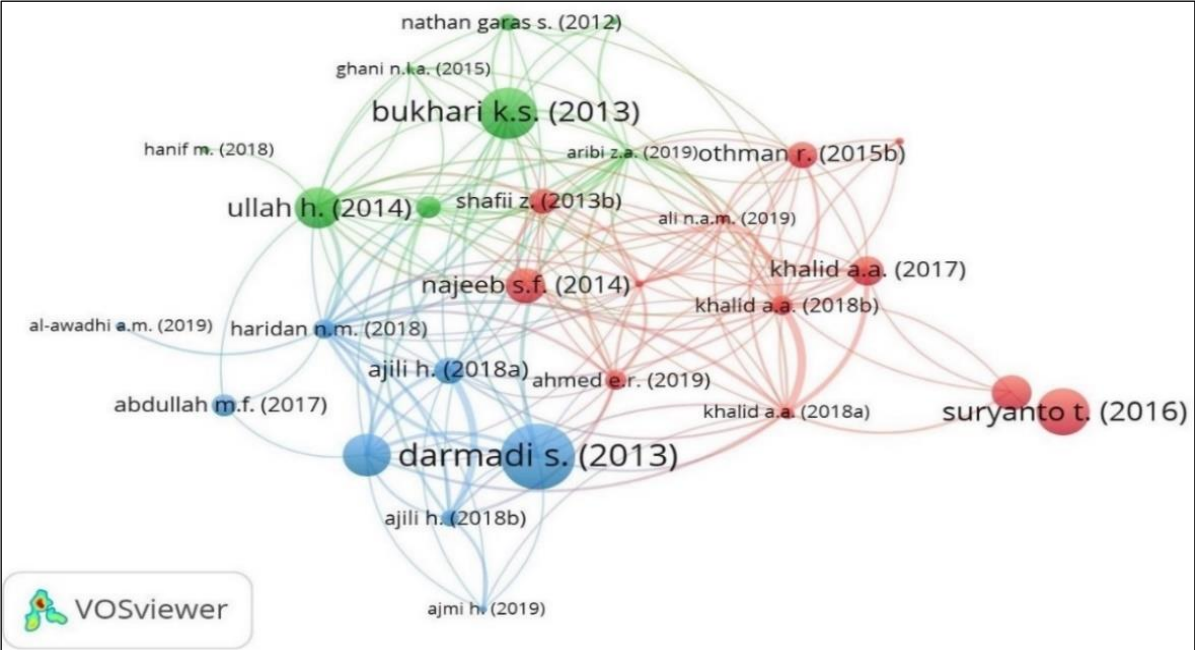


Figure 7: Bibliographic coupling of documents

4.3 Discussion and Future Research

4.3.1 Cluster analysis of Shariah Audit

The analyze the shariah audit stream, this study is using the bibliographic coupling of documents as portrayed in Fig. 7. Based on bibliographic coupling, it can be used to classify the articles. As illustrated in Fig. 7, cluster 1 (Red) categorized as “Shariah audit and human resource of shariah audit”, cluster 2 (Green) categorized as “shariah audit, and shariah supervisor board and compliance”., and cluster 3 (Blue) categorized as “Shariah audit and Corporate governance”. The bibliographic coupling of papers listed in each cluster of research areas is provided through VOSviewer presented in table 4. The research areas named through these clusters help in obtaining different topics of research in shariah audits. Table 4 showed the four top-cited documents and total link strengths in each cluster.

Table 4: The cluster of shariah audit based on the bibliographic coupling of documents

Cluster	Name of cluster	Top articles based on citation	Top articles based on Total link strength
1 (Red)	Shariah audit and Human resource of shariah audit	Suryanto T. (2016) [17] Shafii Z. (2013a) [11] Najeeb S.F. (2014) [11] Khalid A.A. (2017) [8]	Khalid A.A. (2018b) [56] Khalid A.A. (2018a) [50] Khalid A.A. (2017) [31] Ali N.A.M. (2019) [28]
2 (Blue)	Shariah audit, Shariah Supervisory Board and compliance	Bukhari K.S. (2013) [20] Ullah H. (2014) [14] Ayedh A.M. (2015) [5] Nathan Garas S. (2012) [3]	Aribi Z.A. (2019) [42] Ullah H. (2014) [30] Ayedh A.M. (2015) [23] Bukhari K.S. (2013) [22]
3 (Green)	Shariah audit and Corporate governance	Darmadi S. (2013) [30] Mersni H. (2016) [15] Ajili H. (2018a) [7] Abdullah M.F. (2017) [5]	Haridan N.M. (2018) [55] Ajili H. (2018a) [40] Ajili H. (2018b) [34] Mersni H. (2016) [28]

**It is only the first author revealed by VOSviewer Software.*

The first cluster is categorized as “Shariah audit, and human resource of shariah audit”. Based on top-cited articles in this group, Suryanto and Ridwansyah (2016) surveyed the competency auditor in preventing fraud in Islamic banking. Shafii et.al (2013) stressed the importance of human capital and competency for shariah auditors. Furthermore, it is necessary to create or fabricate credible and professional shariah auditors due to the lack of resources in this market (Najeeb & Ibrahim, 2014). Khalid et.al (2017) examined the competency of shariah auditors in Bahrain. The result showed the significance of competency shariah auditors on the effectiveness of the internal Shariah audit. In another article, they proposed the model for competency and effectiveness of internal Shariah auditors (Khalid, Haron, & Masron, 2018; Khalid, Haron, Sarea, et al., 2018). Additionally, mixed practices such as certain skills, knowledge, and characteristics added with years of experience in the field as the pre-required to be a professional and credible shariah auditor (Ali & Kasim, 2019).

The second Cluster is focused on “Shariah audit and Shariah Supervisory Board and shariah evaluation”. The prominent articles on this area discussed the role of Shariah supervisory boards between Islamic banks and the Islamic bank window (Bukhari et al., 2013). This study found there are significant differences between the two. While Ullah (2014), focused on shariah complaint of Islamic banking in Bangladesh. The researcher found that the condition of shariah complaints is a vulnerable state. Ayed and Echchabi (2015) surveyed the practice of shariah supervisory boards in Yemen. They found that there is a lack of standards and variations of the procedure of shariah review. Furthermore, Nathan (2012) evaluate the role of shariah supervisory boards and emphasized the superior of the SSB and shariah auditor over external and internal audits respectively. Lastly, Aribi et.al (2019) examines the role of SSB in the

disclosure of Islamic financial institutions. They found the existence of the discrepancy between the shariah disclosure and the expectation of stakeholders.

The third cluster is labeled as Shariah Audit and Corporate Governance. Research in this area did not directly discuss the Shariah audit. The top-cited articles in this area generally discussed corporate governance disclosure, where shariah audit is only one of the factors to assess corporate governance (Darmadi, 2013). Followed by the study on corporate governance effects on earning management (Mersni & Ben Othman, 2016). This study found that external shariah audit tended to prevent discretion in Islamic banks. Similarly, Ajili & Bouri (2018b) examine the quality of corporate governance to measure the performance of Islamic banking. Abdullah and Rahman (2017) discussed the issues and challenges of the implementation of shariah governance in Bangladesh. They suggested and emphasized to give more attention to shariah supervisee and audit. Haridan et.al. (2018) are more focused to evaluate the shariah boards to ensure the quality of governance. Specifically, Ajili and Bouri (2018a) assessed the quality of governance linked to accounting disclosure.

4.3.2 Future research agenda

Shariah audit is still a hot issue in Islamic accounting. However, the study on this issue is being still an unexplored yet inadequate manner. This condition is proofed by the lack of research that is discussing the shariah audit. For more than three or four decades the issue was raised by the scholars, but based on the Scopus database, the articles on shariah audit are less than 100 documents. Anyway, from these limited pieces of literature on shariah audit discussed previously, some niche areas need further study for future research. Table 5 presented some niche topic areas that need to explore and elaborate more to enrich the shariah audit literature.

Table 5: Future research based on cluster analyses

Name of cluster	Future Research Suggestions
<p>Cluster one: Shariah audit and Human resources</p>	<p>To map and design the profile of professional ethics, competency, independence, and professional skepticism that should be grabbed and conducted in a practical shariah audit process for the Islamic entities.</p>
<p>Cluster Two: Shariah audit, Shariah Supervisory Board, and Shariah evaluation</p>	<p>To propose the model of competency certification and continuing professional development (CPD) programs</p> <p>To propose the standard practical mechanism of SSB that are included the planning, fieldwork, and reporting of shariah audit. These are aimed to make it be able to compare each other.</p>
<p>Cluster three: Shariah audit and Corporate governance</p>	<p>To proposes the relation model among SSBs, internal auditors, and external auditors in conducting the shariah compliance examination.</p> <p>To propose the relationship and role of shariah audit in CG structure and mechanism of Islamic entities</p> <p>To examine the mechanism of shariah governance and its effect on financial performance</p>

5. Conclusion

This study generally aimed to explore the current state of Islamic accounting studies, especially on shariah audits. To gain this goal, a bibliometric analysis by using VOSviewer software, and content analysis were used. The source of data retrieved from one of the biggest databases, namely the Scopus database. The result showed, statistically the scientific production and knowledge of shariah audit research and visualize and map the network of articles based on the five types of bibliometric analysis.

Articles of shariah audit were published and scattered in 34 journals approximately. The top five influential aspects of shariah audits such as productive authors, productive journals, productive institutions, and productive countries were revealed. It also uncovered the top 10 articles based on citations. Co-authorship analysis showed the network or collaboration among the researchers is only 17 (12%) of 138 authors. In terms of the number of clusters, the bibliographic coupling and co-citation showed a similar result that is four clusters. Additionally, based on bibliographic clustering, this study discovered several gaps in the study that need further research and analysis.

Lastly, in nature, this study has limitations. in terms of scope of analysis, it focused on one of the unit analysis in each type of bibliometric analysis. In terms of the data, it only focused on the Scopus database which there are many other databases excluded from this study. Therefore, future research might extend the scope of the unit type of analysis, and the scope of databases such as Web of Knowledge (WoS), dimensions, google scholar, Microsoft academic, and other databases. Additionally, this bibliometric analysis mixed with a systemic literature review might also be applied to gain a deeper understanding of the state of shariah audit.

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