

ISLAMIC ACCOUNTING KNOWLEDGE: FRAMEWORK AND FUTURE RESEARCH

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Abstract

This paper aims to provide a comprehensive framework for understanding Islamic accounting knowledge and to outline future research directions in this field. Islamic accounting is a specialized area that integrates financial reporting with Islamic ethical principles, emphasizing transparency, fairness, and social responsibility. This study reviews existing literature to identify key components of Islamic accounting knowledge and proposes a structured framework to guide future research. The paper concludes with recommendations for future research, highlighting areas that require further exploration to enhance the development and application of Islamic accounting practices. This paper employs bibliometric analysis to examine past and contemporary research topics, selecting and appraising contributions while analysing and consolidating data. A methodical approach has been utilised to identify, assess, and incorporate pertinent Islamic accounting knowledge literature studies. After screening and analysing 126 selected documents with the VOS viewer, it is evident that among a thousand keywords, three stand out in terms of frequency and link strength. The research highlights the considerable academic interest in themes such as "Islamic," "accounting," and "knowledge," underscoring their importance. The findings of this paper help bridge the gap in Islamic accounting knowledge by linking Western accounting methods with religious values. The theoretical significance of this paper lies in establishing a correlation among three key research domains: Islamic, Accounting, and Knowledge. The outcomes reflect fairness, justice, and transparency. This integration can potentially create Islamic accounting, a specialized field that integrates financial reporting with Islamic ethical principles, emphasizing transparency, fairness, and social responsibility based on Islamic principles.

Keywords: Islamic, Accounting, Knowledge, AAOIFI

Introduction

The growth of Islamic banks since the 1970s has been a significant phenomenon in the global financial landscape over the past few decades. Islamic banking, which adheres to the principles of Shariah law, has expanded rapidly, driven by increasing demand from Muslim communities worldwide and the broader appeal of ethical financial practices. Under this phenomenon, the new Islamic accounting discipline has led to a new term that may differ greatly from conventional accounting practices. The concept of Islamic accounting is specified with Islam's ethical and legal principles (Alamad, 2025). It is designed to ensure that financial practices align with the tenets of Shariah law, emphasizing transparency, fairness, and social responsibility. The concept of Islamic accounting is specified through several key principles and practices that distinguish it from conventional accounting. Consequently, within the framework of the Islamic Accounting regime, the accounting standards employed can significantly diverge from those utilized in Western accounting practices (Dewi & Dewi, 2025).

In addition, the scope of Islamic accounting was significantly restricted before establishing Islamic financial institutions and supportive entities such as the Accounting and Auditing Organization for Islamic Financial Institutions (AAOIFI). Established in 1991, AAOIFI is a leading international non-profit organization that is responsible for setting standards in the global Islamic finance industry (Zafar, 2024).. The organization aims to harmonize international Islamic finance practices by introducing a progressive degree of standardization. In addition to setting standards, AAOIFI also plays a crucial role in addressing the growing demand for Islamic finance by offering accounting frameworks that are fully compliant with Shariah principles. Initially, the purpose of AAOIFI is to develop, advocate, and promulgate accounting, auditing, governance, ethics, and Shari'ah standards for Islamic financial institutions.

AAOIFI encounters the demand of Muslims to fulfil the need of accounting from an Islamic point of view is driven by the increasing number of Muslims and the expansion of Islamic financial markets (Bhatti et al., 2024). This growth necessitates accounting solutions that can support Islamic finance's ethical and legal requirements, ensuring that financial practices are in harmony with Islamic law. Based on Islamic point of view, Islamic faith strongly emphasizes ethical and moral conduct in all aspects of human life, including financial transactions. This necessitates accounting practices that comply with Shariah law and reflect the principles of justice, transparency, and social responsibility. As a Muslim, the Quran and Hadith provide guidance on the importance of recording transactions accurately and maintaining ethical standards in financial dealings.

However, to meet the global ethical and legal standards of Islamic accounting, standard setters must highlight the importance of Islamic accounting knowledge that underlies the necessity of Shariah guidelines in financial practices such as the Quran and Hadith (Alshater et al., 2022). Islamic accounting is not merely a fleeting trend; it represents a burgeoning global phenomenon poised to that can bring substantial positive transformations within among regulatory institutions, auditing firms, business ecosystems and the broader Muslim community (Alamad, 2025). Further research is essential to explore how Islamic accounting literature can provide a comprehensive impact on the body of Knowledge in the field of Islamic accounting. Unfortunately, there is a lack of empirical studies that delve deeper into how Islamic accounting can be affect the growth of Islamic accounting knowledge literature. The Islamic accounting knowledge system focuses on justice, fairness, and compliance with Islamic law. It provides not only accountability and financial reporting to stakeholders but also goes beyond that, as the ultimate accountability is to God.

Secondly, this paper addresses a gap in the literature concerning Islamic accounting knowledge by exploring how the Knowledge of Islamic accounting encompasses the principles, practices, and ethical considerations that guide financial reporting and management within the framework of Islamic law (Shariah). It is designed to ensure that financial activities are conducted in a manner that is transparent, fair, and socially responsible, aligning with the broader objectives of Shariah (Maqasid al-Shariah), which include the protection of faith, life, intellect, progeny, and wealth. A comprehensive understanding of Islamic accounting knowledge to produce the financial reporting that aligns with Shariah Quran and hadith ensures transparency and accountability.

The rising popularity of bibliometric analysis in business and accounting research has led to heightened interest in systematic reviews. Our paper seeks to explore the role and potential of Islamic accounting in shaping Islamic accounting knowledge by leveraging past and current literature to refine future research direction through bibliometric analysis. Conversely, traditional reviews that lack systematic and transparent methodologies are often deemed unreliable. This study seeks to augment transparency, rigor, credibility, and reliability by adopting a systematic review approach. Research indicates that systematic reviews offer a range of resources to assist policymakers in effectively utilizing the findings of reviews, with focused summaries being the most common. In contrast to systematic reviews, other approaches such as scoping reviews may find it challenging to synthesize individual study findings and produce succinct summaries (Teixeira et al., 2024).

This paper addresses the significance of Islamic accounting knowledge. There is a lack of consensus regarding the necessity of Islamic Accounting knowledge. The paper begins with an introduction section that provides an overview of the significance of Islamic accounting knowledge, highlighting its importance and contributions. A literature review will follow the Islamic accounting and Islamic accounting knowledge topics, delving into prior studies. The method section will meticulously outline the systematic review approach, including detailed search strategies and data extraction methodologies. This section will ensure the review process is transparent, replicable, and adheres to rigorous academic standards.

The paper has commenced with an introduction section, offering an overview of the significance of blockchain-based halal logistics services concerning Muslim behaviour and Islamic marketing, highlighting their importance and contributions. Subsequently, research gaps will be identified, and objectives will be delineated. A literature review will follow this, examining pertinent literature on blockchain-based halal logistics, Muslim behaviour, Islamic marketing, and related topics by delving into prior studies. The method section will detail the systematic review approach, encompassing search strategies and data extraction methodologies. The results section of a research paper meticulously presents the data gathered and the outcomes derived from its analysis, often employing visual aids such as graphs, tables, and charts to enhance clarity and comprehension (C.Lunenborg & J.Irby, 2008). In conclusion, the study will distill the essential insights, deliberate on their broader implications, and chart potential pathways for future exploration.

Literature Review

Previous studies have extensively discussed the differences between Islamic accounting transactions and conventional accounting methods (Baydoun & Willet, 1997, 2000; Mirza & Baydoun, 2000; Abdel Karim, 2001; Lewis, 2001; Kamla et al., 2006; Haniffa & Hudaib, 2007; Kamla, 2009; Napier, 2009; Napier & Haniffa, 2011; Velayutham, 2014; Kamla & Alsoufi, 2015; Atmeh & Maali, 2017; Hidayah et al., 2018; Muthoifin et al., 2024; Ibrahim, 2024; Dewi & Dewi, 2025). The Islamic law of transactions has significantly influenced the process and method of accounting, analyzing its fundamental presumptions in the present time. According to Morshed (2024), adopting Islamic accounting faces obstacles to harmonizing the standardization. The necessity of Islamic accounting standards and the challenges to their standardization are subjects that require careful consideration and addressing. The fairness in requiring harmonized practices needs accounting procedures and guidelines. Currently, the practice of Islamic accounting in many countries voluntarily complies with Islamic standards instead of using International Islamic Accounting standards, such as AAOIFI standards (Zafar, 2024). This may lead to differences in accounting across Islamic institutions within countries. Thus, there is a need to highlight the concept of Islamic accounting, elaborating on the practical aspects of accounting for some products of Islamic institutions to present the financial report. Consequently, thoroughly comprehending Islamic accounting knowledge, it is crucial for standard setters,

practitioners, and academics to ensure that Islamic accounting remains relevant and practical in the modern financial landscape (Mukhlisin et al, 2022).

In addition, Islamic accounting is a specialized field that integrates financial reporting with Islamic ethical principles, emphasizing transparency, fairness, and social responsibility. Contrary to the Western counterparts, the contracts and products of Islamic accounting should be free from Riba. This prohibition is a fundamental principle of Islamic law (Shariah) and is derived from the Quran and Hadith. The Quran explicitly forbids Riba, "Allah has permitted trade and has forbidden interest" (Al-Baqarah: 275). This principle ensures that financial transactions are based on equity and fairness principles, avoiding usury or unjust enrichment.

Additionally, Islamic accounting knowledge potentially ensures the recording and reporting of accounting reports based on Shariah compliance (Dewi & Dewi, 2025; Alam et al, 2022). Islamic accounting practices encourage ethical investment strategies that align with Shariah principles. This includes avoiding investments in industries that are considered unethical, such as gambling, alcohol, and tobacco. Furthermore, Islamic accounting practices emphasize the importance of risk management, particularly in the context of Islamic financial instruments such as sukuk and murabaha. These practices ensure that financial activities are conducted to minimize risk and promote stability. Islamic accounting emphasizes risk and profit-sharing mechanisms, such as profit-sharing and loss-bearing arrangements. This approach aligns with the Islamic principle of fairness and ensures that financial activities are conducted to minimize risk and promote stability. All of the characteristics above are ensured by having the best Knowledge of Islamic accounting.

Methods

A systematic literature review (SLR) is a methodological approach that entails the identification of current research topics, the selection and evaluation of contributions, and the analysis and synthesis of data (Linnenluecke et al., 2020; Yang et al., 2021). Unlike traditional review methods, an SLR mitigates research bias, yielding a more impartial and replicable study. However, SLRs may introduce bias during the categorisation of research groups. To augment objectivity and repeatability in evaluation studies, this paper integrates a bibliometric approach to elucidate the potential of Islamic accounting and Knowledge. Prior research indicates that incorporating these strategies enhances the objectivity and repeatability of evaluation investigations (Colicchia & Strozzi, 2012).

This study utilizes a bibliometric approach to fortify objectivity by methodically pinpointing and scrutinizing pertinent literature, thereby diminishing the likelihood of bias in evaluative inquiries. This amalgamation of systematic literature review (SLR) and bibliometric analysis is a prevalent methodological strategy within the scholarly domain, as evidenced by recent studies (Umunawuikie et al., 2024; Bhawna et al., 2024). Integrating bibliometric analysis furnishes quantitative insights into publication trajectories and citation dynamics, thereby providing a more objective foundation for gauging the impact and salience of research. This methodological fusion enhances replicability and establishes transparent methodologies and criteria for literature selection. This methodology establishes credibility and ensures reliability through comparison with the work of other scholars.

Research Procedure, the study utilizes the widespread recognition academic resource, Scopus, as a data source. Regarding the Web of Science search engine, Scopus provides more comprehensive coverage of publications within specific fields of study (Qamar & Samad, 2021). The research identified over a thousand relevant papers through an in-depth database search. Subsequently, relevant articles on Islamic Accounting and Knowledge were identified and chosen (Figure 1). The study commences by searching for papers within the Scopus database, utilizing the following keywords in the publication abstract, title, and keywords: *Islamic* OR *Accounting* OR *Knowledge* OR *Islamic AND accounting* OR *knowledge* OR *Accounting AND *knowledge* OR *Islamic*. Bartolini et al. (2019) provide a guideline to identify the key phrases. The data has been considered for clarity.

This study examined 126 papers from journals published between 2005 and 2025. Journals were the sole accepted sources, with approved document types including articles, books, book chapters, and reviews, ensuring a precise analysis of each topic. English served as the primary language for the study. Bibliometric analysis has gained prominence due to the increased availability of bibliometric software, such as VOSviewer and Gephi, alongside extensive scientific databases like Web of Science and Scopus (Yang & Wang, 2025). These tools and databases have made it easier for researchers to conduct large-scale data analysis and visualize complex relationships within the literature than traditional literature review methods (Shahni et al., 2023). Several software tools are available to conduct bibliometric analysis, each with its strengths. VOSviewer, for example, excels in creating network visualizations that map co-authorship, co-citation, and keyword co-occurrence relationships (Li et al., 2025).

Bibliometric analysis is a powerful quantitative tool for examining a specific study field (Rojas et al., 2023). While bibliometric techniques are renowned for capturing research depth compared to structured literature reviews, they are intended to complement rather than replace traditional literature review methods (Shahni et al., 2023). VOSviewer was selected from various available network assessment tools and was employed to explore multiple study clusters (Yang et al., 2023). The documentation and discussion of findings are integral to the reporting process.

Results and Discussion

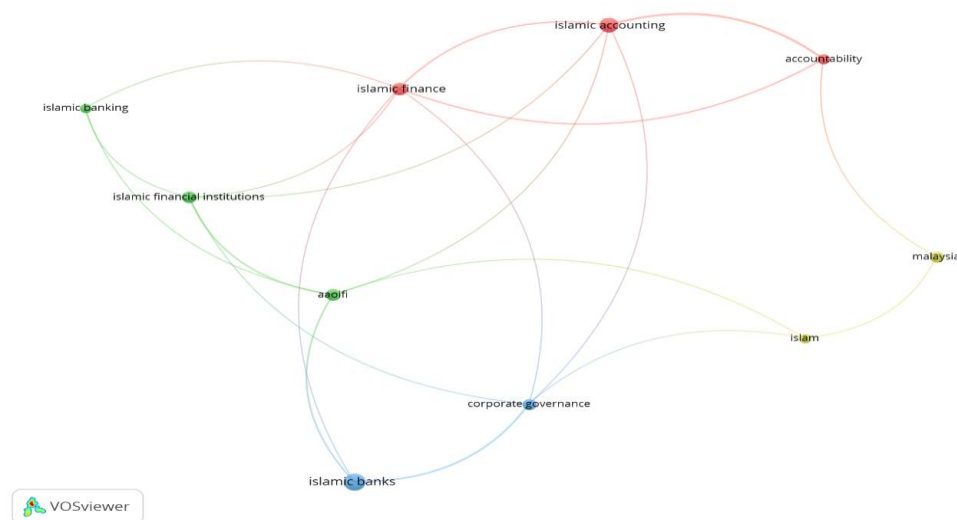
Co-occurrences – All Keywords. Keywords “Islamic” OR “accounting” OR “knowledge” in Scopus are used to determine the document and source kinds of sub-titles. Upon entering the keywords in Scopus within the 2005-2025 timeframe, considering document type, source type, and language limitations, the initial search yielded 5000 documents. After filtering, only 126 were relevant and written in English. The data was exported into Excel via CSV file types before being imported into VOSviewer for analysis. In VOSviewer, the analysis focused on examining co-occurrences of keywords within the unit of study, encompassing all keywords. The results revealed numerous keywords used, along with their occurrences and total link strength based on the Scopus data. This information was then transformed into Table 1, where the 10 most frequently appearing keywords were analysed.

The most commonly occurring keywords in Scopus results such as “Islamic banks”(18), “Islamic accounting”(14), “Islamic finance”(10), “AAOIFI”(9), “Islamic Financial Institutions” (9), “Malaysia”(8), “Accountability”(7), “Corporate Governance” (8), “, “Islam”(6), “Islamic Banking”(6). Total link strength indicates the overall number of co-occurrences between a term and other keywords, including multiple occurrences (Figure 2)

Table 1. Top 10 keywords in co-occurrence analysis for the metaverse (n = 526)

Keyword	Occurrences	Total Link Strength
Islamic	14	9
Islamic Finance	10	8
AAOIFI	9	7
Accountability	7	7
Corporate Governance	8	7
Islamic Banks	18	6
Islamic Financial Institution	9	6
Islam	6	3
Islamic Banking	6	3
Malaysia	8	2

Source: Authors own work



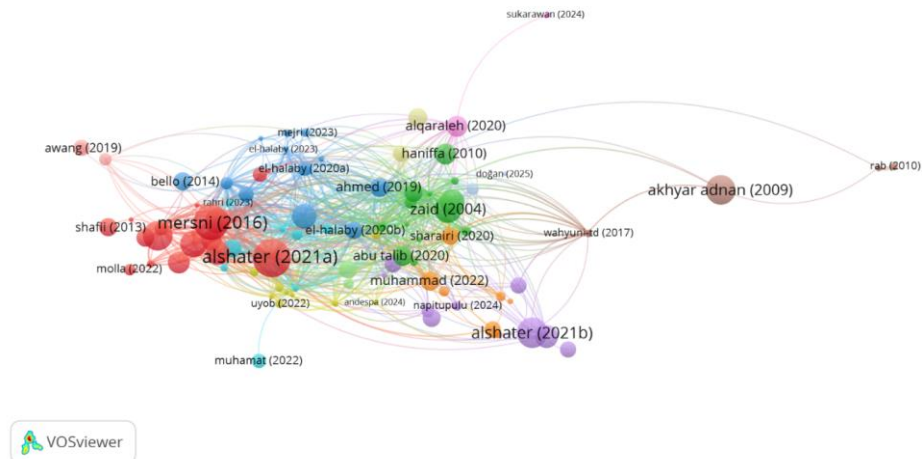
Source: Author's own construction

Figure 1. Co-occurrence Analysis for The Metaverse

Based on the calculations provided, the co-occurrence network was expected to include 526 high-frequency keywords, with a minimum occurrence threshold set at 5. However, in the sample analysed, only 10 keywords met this criterion. Consequently, the co-occurrence network now comprises 10 high-frequency keywords, as illustrated in Figure 1. The size of the nodes on the map reflects the frequency of occurrence for each keyword, while the lines represent the connections between keywords.

Bibliographic Coupling – Authors. In the bibliographic coupling analysis of countries, alshater (2021a) leads with the highest number of citations at 72 and a total link strength of 128. Following closely is Mersni (2016) has 63 citations and a total link strength of 64. Ajili (2018) holds the third position 30 citations and a total link strength of 76. Khalil (2020) contributes 29 citations with a total link strength of 78. Jallali (2022) contributes 20 citations and a total link strength of 61. Ahmed (2019) holds the third position with 19 citations and a total link strength of 120. Mohammed (2019) shows 17 citations and a total link strength of 75. El-halaby (2020b) shows 15 citations and a total link strength of 113, Tessema (2017) has 13 citations

and a total link strength of 61. Mnnif (2021) appears again with 12 citations and a total link strength of 102. El-halaby (2020a) contributes 11 citations and a total link strength of 69. Ben Mohamed (2021) has nine citations and a total link strength of 62. Abdul-baki (2013) has eight citations and a total link strength of 75. Mnnif (2020) demonstrates eight citations and a total link strength of 118, while Saidani (2022) has six citations and a total link strength of 69. Following closely is Alam (2024), which leads with five citations and a total link strength of 132. Abdulrahman (2022b) has two citations and a total link strength of 113. Similarly, Saidani (2021) has two citations and a total link strength 85. Finally, Garas (2017) shows 1 citation and a total link strength of 64 (Figure 2).



Source: Author’s own construction

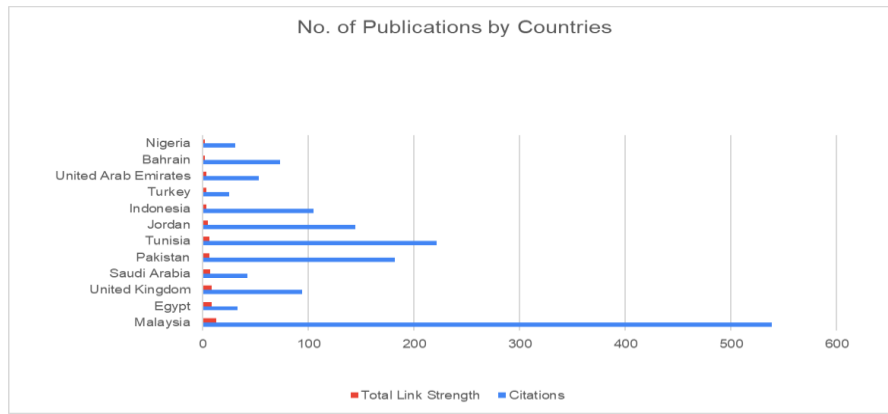
Figure 2. Co-occurrence analysis for Authors

Bibliographic Coupling – Countries. Malaysia holds the top position with an impressive 539 citations and a total link strength of 13. Following Malaysia, Tunisia comes in second with 221 citations and a total link strength 6. Pakistan is ranked third with 182 citations and a total link strength 6. Jordan is next with 144 citations and a total link strength of 5. The United Kingdom, with 94 citations, has a total link strength of 8. Bahrain contributed 73 citations, resulting in a total link strength of 2. The United Arab Emirates has 53 citations, with a total link strength 3. Saudi Arabia has 42 citations, with a total link strength of 7. Egypt recorded 33 citations and a total link strength of 8. Nigeria has 31 citations and a total link strength of 2. Lastly, Turkey has 25 citations and a total link strength of 3.

Table 2. Number of publications by countires

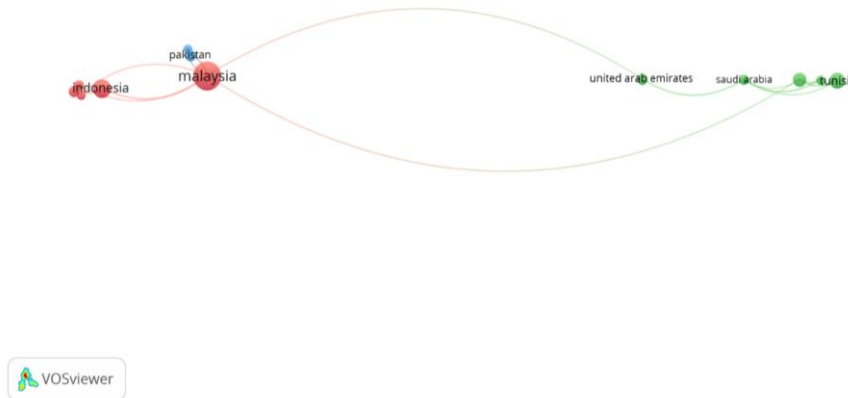
Country	Citations	Total Link Strength
Malaysia	539	13
Egypt	33	8
United kingdom	94	8
Saudi arabia	42	7
Pakistan	182	6
Tunisia	221	6
Jordan	144	5
Indonesia	105	3
Turkey	25	3
United arab emirates	53	3
Bahrain	73	2
Nigeria	31	2

Source: Authors own work



Source: Author’s own construction

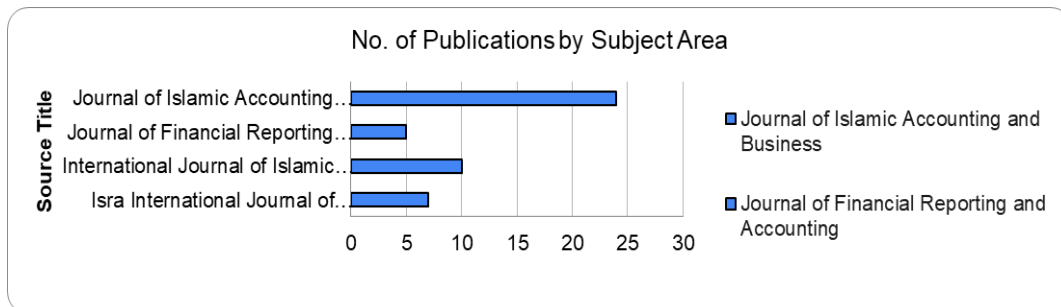
Figure 3. Bar chart of the number of publications by Countries



Source: Author’s own construction

Figure 4. Co-occurrence analysis of publications by Countries

Bibliographic Coupling – Publications. The provided table highlights a clear hierarchy among the listed journals based on the number of entries, presumably indicating published articles or citations within a specific field. *The Journal of Islamic Accounting and Business* stands out as the top-tier publication, with a significantly higher count of 24, suggesting its prominence and potentially greater impact in the domain of Islamic accounting and business. Following it, the *International Journal of Islamic and Middle Eastern Finance and Management* appears as the second most active or cited journal with 10 entries, indicating its significant role in its specialized area. *The Isra International Journal of Islamic Finance* and the *Journal of Financial Reporting and Accounting* show lower figures of 7 and 5 respectively, placing them in a less dominant position compared to the leading journals in this particular analysis.



Source: Author’s own construction

Figure 5. Bar chart of the number of publications by Subject Area

Discussion

The study's results reveal a significant intersection among Islamic accounting and Knowledge. Analysis of 126 papers indicates a growing interest in topics such as “Islamic accounting” and “Islamic accounting knowledge,” with Malaysia as the highest contributor of the articles related to the literature. The growing interest, highlighted explicitly by keywords such as “Islamic”, “accounting” and Knowledge,” signifies a

global academic and professional recognition of its distinct new paradigm of accounting, rooted in Shariah principles and aiming for comprehensive accountability that transcends conventional ones.

Based on the analysis of 126 documents selected through the screening process and examined using VOSviewer, it is revealed that among the thousand keywords in terms of occurrence and link strength, three keywords stand out prominently. Focusing on the keywords “Islamic”, “accounting” and “knowledge”, these keywords exhibit a relatively balanced distribution in terms of both occurrence and total link strength, indicating a consistent trend across them. Within these top keywords, the analysis identifies four widely distributed journals. Among these, the Journal of Islamic accounting and business as the most prominent associated with the keywords “Islamic”, “accounting” or “knowledge” with a total of 24 documents during the period 2005 until 2025. Among these, the Journal of Islamic Marketing emerges as the most prominent, closely associated with the keyword "blockchain" or "halal logistics," with the highest number of publications related to the top ten keywords recorded in the year 2022 across all distributed journals on Scopus. The findings indicate a peak in interest related to these keywords in 2022, with a subsequent decline in 2023. Additionally, an extension of the top ten keywords signifies a shift in topic development during this period.

The research findings significantly bridge the theoretical gap between Islamic accounting practices and Islamic accounting knowledge by providing empirical evidence of the growing convergence between these two domains. This study demonstrates that there is a notable and increasing interest in integrating Islamic principles into accounting practices, which is reflected in the academic literature. The analysis of scholarly papers indicates that the intersection of Islamic accounting and Knowledge is a burgeoning area of research, with Malaysia being a leading contributor to this discourse. This suggests that there is a substantial potential for further exploration of how Shariah-compliant accounting practices can be developed and implemented, thereby enhancing the theoretical understanding and practical application of Islamic accounting. The findings from this study encourage future research to delve deeper into the mechanisms through which Islamic accounting knowledge can be effectively incorporated into accounting practices, ultimately contributing to the development of a more comprehensive framework that aligns with Islamic ethical and legal standards.

Islamic accounting and the Knowledge thereof offer significant benefits to the financial industry and society. Following Shariah principles, Islamic accounting promotes ethical financial practices, prioritizing fairness, transparency, and social responsibility. This approach enhances trust among stakeholders, as it ensures that financial activities are conducted in a manner that is not only compliant with legal requirements but also aligned with moral and religious standards. Moreover, Islamic accounting knowledge equips professionals with the understanding necessary to navigate the complexities of Shariah law concerning financial transactions, which is particularly valuable in regions with a substantial Muslim population. The integration of such Knowledge into accounting practices can lead to more sustainable and equitable financial systems, fostering an environment where economic growth is balanced with social welfare and environmental considerations. Overall, the adoption of Islamic accounting principles and the expansion of related Knowledge in this field contribute.

Conclusion

This literature review conclusively demonstrates the significant maturation and evolving complexity of Islamic accounting as a distinct academic discipline. The analysis of 126 scholarly articles confirms a robust and increasingly sophisticated intersection between the foundational principles of Islamic accounting and its rigorous theoretical development, indicating a transition from nascent conceptualizations to a well-defined and dynamic field of inquiry. Malaysia's consistent leadership in contributing to this specialized body of knowledge further underscores its pivotal role as a global epicenter for both theoretical advancement and the practical application of Islamic accounting principles. This concentrated scholarly effort has been instrumental in formally bridging the operational aspects of Islamic accounting with its underlying theoretical frameworks, thereby enhancing the discipline's coherence and legitimacy.

The sustained expansion of literature in Islamic accounting reflects its critical importance in fostering ethical financial ecosystems and promoting a comprehensive model of accountability that extends beyond conventional economic metrics. Looking forward, the imperative for continued scholarly engagement is paramount. Future research should prioritize rigorous empirical investigations into the challenges and successes of implementing Islamic accounting standards across diverse global contexts. Furthermore, exploring the transformative potential of emerging technologies, such as blockchain and artificial intelligence, within Islamic accounting practices presents a fertile ground for innovation. Comparative analyses with conventional accounting frameworks will be crucial for delineating unique contributions and identifying opportunities for synergistic development. Ultimately, the progressive refinement and translation of Islamic accounting knowledge into actionable insights are indispensable for ensuring enhanced financial transparency, strengthening adherence to Sharia principles, and supporting the broader objectives of sustainable and equitable economic development aligned with Islamic values.

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