

Beyond Banks and Boards: A Bibliometric Mapping of Financial Disclosure Across Islamic Institutions, 1990–2025

Mohd Amran Mahat, Mohd Mas Rizat Abdul Latif*, Mohd Yassir Jaaffar, Mohd Tarmizi Ibrahim

Faculty of Accountancy, UiTM Cawangan Melaka, Malaysia

*Corresponding Author

DOI: <https://dx.doi.org/10.47772/IJRISS.2025.909000469>

Received: 10 September 2025; Accepted: 16 September 2025; Published: 15 October 2025

ABSTRACT

This study presents a bibliometric analysis of scholarly literature on financial disclosure within Islamic institutions. Moving beyond the conventional focus on Islamic financial institutions, this research encompasses a broader spectrum of Islamic entities, including religious, educational, charitable, and governance-based organizations. Drawing on data retrieved from the Scopus database, the study employs performance analysis and science mapping techniques to examine publication trends, influential sources, authorship patterns, and thematic structures. Using VOS viewer, keyword co-occurrence and thematic clustering reveal four major research domains: governance and disclosure practices, financial reporting and regulatory standards, Shariah-based accountability mechanisms, and emerging themes such as fintech and sustainability. The overlay visualization further highlights the emergence of recent topics, including blockchain, artificial intelligence, and Shariah governance. This mapping provides a structured overview of the intellectual landscape and serves as a foundation for future inquiry into the disclosure practices of diverse Islamic institutions.

Keywords: Financial disclosure, Islamic institutions, bibliometric analysis, Shariah governance, transparency, VOS viewer

INTRODUCTION

Financial disclosure has become an increasingly critical topic across all forms of institutional governance, including within Islamic institutions. These entities—such as mosques, zakat and waqf organizations, Islamic universities, Shariah advisory boards, and charitable foundations—operate under ethical, religious, and legal frameworks that demand a high degree of transparency and accountability. As stakeholders become more vigilant about the stewardship and management of communal and philanthropic resources, financial disclosure emerges as a fundamental mechanism to promote trust, institutional legitimacy, and compliance with both religious injunctions and public expectations.

While previous research has extensively examined disclosure practices in Islamic financial institutions (IFIs), such as banks and takaful operators, significantly less attention has been devoted to non-commercial Islamic institutions. These organizations, often guided by Shariah principles and community-based governance, face unique disclosure challenges that go beyond conventional financial reporting. Their reporting practices may involve not only standardized financial metrics but also elements of spiritual integrity, ethical compliance, and social justice—dimensions that are deeply rooted in Islamic jurisprudence but often overlooked in mainstream literature.

To address this critical gap, the present study aims to conduct a comprehensive bibliometric and thematic analysis of scholarly research on financial disclosure across a broad spectrum of Islamic institutions. The objective is to map the intellectual structure, publication dynamics, and evolving themes in this domain by analyzing literature indexed in the Scopus database. Performance analysis and science mapping techniques are employed to identify influential publications, contributing countries, citation trends, and keyword co-occurrence patterns.

Specifically, the study is guided by the following research questions:

- RQ1: What are the publication and citation trends in financial disclosure and Islamic institutions research from 1990 to 2025?
- RQ2: Which countries have contributed significantly to the scholarly output in financial disclosure and Islamic institutions?
- RQ3: What are the most cited and high-impact publications shaping this research domain on financial disclosure and Islamic institutions?
- RQ4: What are the dominant themes and emerging research hotspots in financial disclosure and Islamic institutions identified through keyword co-occurrence and thematic mapping?

By addressing these questions, the study offers a structured and data-driven overview of how financial disclosure is conceptualized, investigated, and evolving within diverse Islamic institutional contexts. The findings are expected to inform future research, enhance institutional practices, and support the development of more integrated, Shariah-compliant disclosure frameworks.

LITERATURE REVIEW

Evolution of Financial Disclosure in Islamic Institutions

The concept of financial disclosure in Islamic institutions originates from both regulatory mandates and Islamic ethical principles such as amanah (trust), hisbah (accountability), and maslahah (public interest). Early research predominantly concentrated on Islamic financial institutions (IFIs), particularly banks, examining their compliance with accounting standards like AAOIFI and IFRS (Ababaike et al., 2023; Mukhlisin & Fadzly, 2020). Several studies point out inconsistencies in the interpretation and implementation of Shariah-compliant financial reporting (Agbodjo et al., 2021; M. Ismail et al., 2023). While progress has been made in standardizing reporting practices, significant heterogeneity remains in terms of content, format, and voluntary disclosure depth (Ab Ghani et al., 2024; Khan et al., 2021).

Beyond Financial Institutions: Expanding the Institutional Horizon

An emerging body of literature seeks to expand the scope of financial disclosure beyond the conventional domain of IFIs. This includes studies on Islamic NGOs (Awang et al., 2023; Kaag, 2007, 2008), mosque governance (Abd Wakil et al., 2024; Al-Krenawi, 2016), and faith-based educational or philanthropic entities (A. R. Ahmad et al., 2017; Faure, 2024). These institutions often play pivotal roles in community development and social justice but are generally not subjected to rigorous financial disclosure regulations. As a result, disclosure practices are highly discretionary and may vary depending on cultural, political, or jurisdictional contexts (Taman, 2024; Yusoff et al., 2018). Several scholars have emphasized the need to institutionalize Shariah-based accountability and transparency frameworks for such entities (S. Ahmad & Abdul Latif, 2021; Suliaman & Yaakob, 2020).

Shariah Governance, Risk, and ESG Disclosure

Several studies highlight the convergence of traditional Islamic financial disclosure with modern governance and sustainability themes. These include Shariah supervisory board effectiveness (Bechihi & Nafti, 2025), CSR and ESG reporting (Mahmuda & Muktadir-Al-Mukit, 2023; Shalhoob, 2025), and risk disclosure in Islamic financial reports (Almomani & Al-Momani, 2024; R. Ismail et al., 2013). Such research underscores the role of governance structures in shaping disclosure quality, particularly in the context of regulatory compliance, stakeholder engagement, and ethical accountability. Importantly, these themes are gaining traction across both financial and non-financial Islamic institutions, suggesting a growing alignment with global sustainability and good governance standards.

Emerging Trends: Technology, Bibliometrics, and Methodological Rigor

Recent works also reflect a methodological and technological shift in the literature. The use of bibliometric methods and science mapping tools has been promoted as a rigorous way to understand the intellectual evolution of the field (Donthu et al., 2021; Hoang, 2025; Kraus et al., 2022). Tools such as VOSviewer, SPARK, and automated literature knowledge graphs are being explored for structuring large-scale reviews (Atkinson, 2025; Chen & Luo, 2019). Additionally, technological themes such as financial technology (fintech), artificial intelligence, and blockchain are increasingly present in discussions on Islamic institutional disclosure and governance (Almomani & Al-Momani, 2024; Chen et al., 2023). These emerging tools are positioned as solutions to the longstanding issues of fragmentation, opacity, and inefficiency in financial communication within Islamic institutional contexts.

METHODOLOGY

Bibliometric Analysis

This study employs a bibliometric methodology to examine the scholarly landscape surrounding financial disclosure in Islamic institutions. The approach integrates productivity and impact indicators with mapping techniques to uncover research trends, thematic structures, and intellectual linkages within the domain. By analyzing publication output over time, the study identifies influential authors, institutions, and geographical contributors to the discourse.

In addition, keyword co-occurrence analysis is utilized to visualize the cognitive structure of the field, revealing thematic clusters such as Shariah governance, risk reporting, transparency, and the implementation of AAOIFI standards. These insights not only trace the evolution of the field but also highlight areas of convergence and fragmentation across subtopics.

Procedural Analysis

Data for this analysis were retrieved from the Scopus database, selected for its comprehensive coverage and advanced search capabilities. A carefully crafted Boolean search query was applied to capture literature intersecting financial disclosure and Islamic institutional contexts. The query used was:

(TITLE-ABS-KEY("financial disclosure" OR "financial reporting" OR "corporate disclosure" OR "disclosure practices" OR "transparency" OR "accounting disclosure" OR "voluntary disclosure" OR "mandatory disclosure"))

(TITLE-ABS-KEY("Islamic institutions" OR "Islamic banks" OR "Islamic financial institutions" OR "Shariah-compliant institutions" OR "Shariah banking" OR "Islamic finance" OR "Islamic microfinance" OR "Islamic insurance" OR "Takaful" OR "Shariah governance" OR "mosque" OR "masjid" OR "mosques" OR "Islamic centers" OR "waqf" OR "awqaf" OR "waqf board" OR "Islamic endowment" OR "endowment institutions"))

The query targeted title, abstract, and keyword fields to ensure relevance and coverage. The search included variations of financial disclosure terms (e.g., “corporate disclosure,” “voluntary disclosure”) and a broad set of Islamic institutional identifiers (e.g., “Islamic banks,” “Shariah governance,” “waqf”).

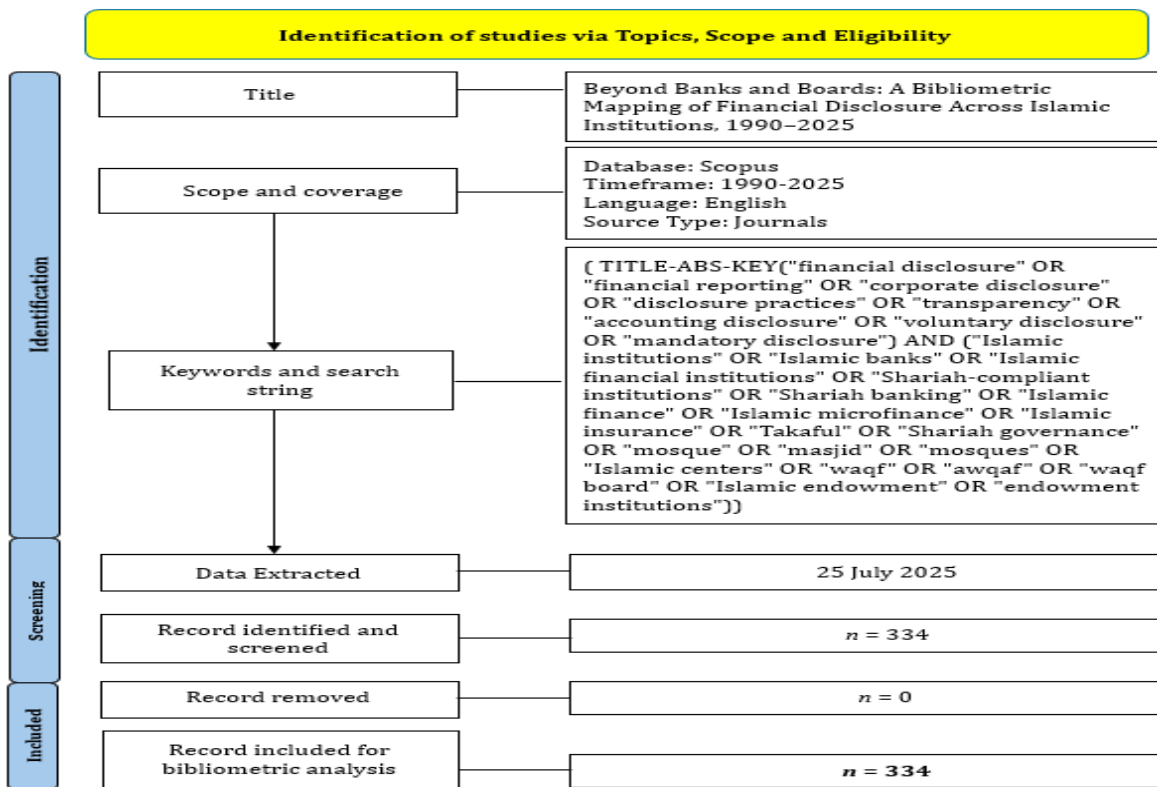


Fig. 1. The Study Flowchart

The inclusion criteria were limited to English-language peer-reviewed articles and reviews, with no restrictions on the publication period. The final dataset was retrieved on 24 July 2025 to ensure reproducibility and temporal specificity. The exported metadata included titles, abstracts, author details, affiliations, keywords, publication years, source titles, and citation counts. These bibliographic attributes enabled a multidimensional analysis of scholarly output and influence. Figure 1 (PRISMA-style flow diagram) outlines the document retrieval and screening process, enhancing the transparency of data selection. This structured retrieval protocol ensures a high degree of reliability and replicability, providing a solid foundation for quantitative analysis.

For data processing and visualization, the study employed VOSviewer (Version 1.6.20), a specialized software for bibliometric mapping. VOSviewer enabled the construction of co-authorship, co-citation, and keyword co-occurrence networks, providing both macro and micro-level insights into the research domain. Its clustering algorithm facilitated the identification of dominant themes and emerging research frontiers. The use of this tool, as recommended by Van Eck and Waltman (2010), underscores the methodological rigor of the study and enhances the interpretive value of the findings by illustrating the structural and conceptual patterns within the literature on financial disclosure in Islamic finance.

RESULT

This section presents the findings of the bibliometric analysis, structured into descriptive analytics, productivity and impact indicators, collaboration networks, and thematic structure analysis based on bibliographic coupling and keyword co-occurrence.

RQ1: What are the publication and citation trends in financial disclosure and islamic institutions research from 1990 to 2025?

Figure 2 presents the temporal distribution of total publications (TP) and total citations (TC) within the study period spanning 1990 to 2024. The results reveal three distinct phases in the evolution of research productivity and citation impact: an initial dormant phase (1990–2007), a growth and expansion phase (2008–2020), and a subsequent decline or plateau phase (2021–2024).

Publication Trends

Research productivity, as measured by the number of publications per year (TP), remained relatively stagnant from 1990 to 2007, with annual outputs consistently below 10. This period reflects a nascent stage of development within the field, characterized by sporadic scholarly contributions. Beginning in 2008, a notable increase in TP is observed, marking the onset of an accelerated growth phase. Annual publication counts demonstrated a sustained upward trajectory, reaching a peak of approximately 50 publications in 2023. This trend suggests an intensification of research activity, possibly driven by increased academic attention, funding availability, and policy relevance of the topic under investigation.

Citation Trends

Total citations (TC) exhibit a more variable pattern over the same period. Early citation activity (1990–2007) was marked by intermittent spikes, indicating that although publication volume was low, select works achieved considerable influence. A pronounced surge in citation frequency began post-2008, with the trajectory culminating in a peak exceeding 700 citations in 2020. This spike likely corresponds to a cluster of highly cited, field-defining publications. However, a sharp decline in TC is observed after 2020, with citation counts tapering off markedly through 2024.

This post-peak decline may be attributable to multiple factors, including the natural lag in citation accrual for newer publications, a potential shift in research focus, or market saturation in the literature. Additionally, the diminishing citation counts despite increasing publication volume may suggest a dispersion of scholarly attention across a growing body of literature, diluting the citation density per publication.

Comparative Synthesis

A comparative analysis of TP and TC trends indicates a decoupling between research output and citation impact in the most recent years. While publication activity remained robust through 2024, citation performance declined sharply after its 2020 apex. This divergence raises critical considerations regarding research quality, novelty, and visibility. The temporal misalignment between output and impact further underscores the need for evaluative metrics beyond publication counts to assess the evolving influence of scholarly work.

In sum, the bibliometric trends underscore a dynamic trajectory of growth, peak influence, and recent stabilization or retraction within the field. These findings provide valuable insight into the maturity and saturation levels of the domain, offering a basis for strategic scholarly engagement and future research prioritization.

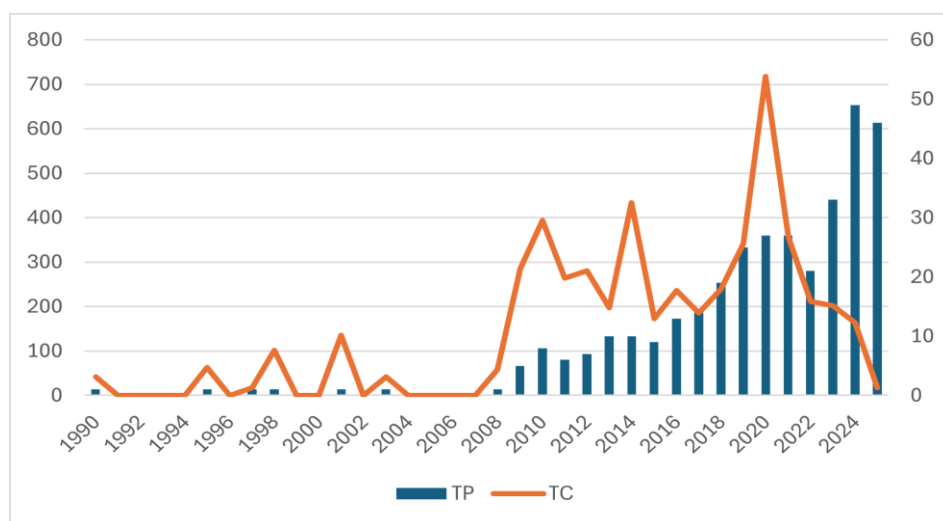


Fig. 2. The Publication Trends

RQ2: Which countries have contributed significantly to the scholarly output in financial disclosure and islamic institutions?

Table 1 displays the top ten countries by total number of publications. Malaysia recorded the highest number of publications with 96 entries, followed by Indonesia with 51. The United Kingdom ranked third with 26 publications. Among countries in the Middle East and North Africa (MENA) region, Saudi Arabia contributed 21 publications, while the United Arab Emirates, Jordan, Bahrain, and Tunisia reported 16, 13, 12, and 11 publications, respectively. Pakistan and the United States each accounted for 9 publications, completing the top ten list.

Table 1. Number of Publications by Top 10 Countries

Country	Publications
Malaysia	96
Indonesia	51
United Kingdom	26
Saudi Arabia	21
United Arab Emirates	16
Jordan	13
Bahrain	12
Tunisia	11
Pakistan	9
United States	9

RQ3: What are the most cited and high-impact publications shaping this research domain on financial disclosure and islamic institutions?

The bibliometric analysis reveals substantial variation in scholarly impact among the journals examined. Journal of Financial Reporting and Accounting and Journal of Islamic Marketing emerged as the most influential, with CiteScores of 9.2 and 8.7, respectively. These journals also demonstrated strong prestige and field-normalized impact, with Journal of Islamic Marketing recording the highest SJR (0.825) and SNIP (1.92), and Journal of Financial Reporting and Accounting following closely (SJR = 0.683; SNIP = 1.369). Other notable performers include the International Journal of Islamic and Middle Eastern Finance and Management (CiteScore = 4.9, SJR = 0.729, SNIP = 1.527) and ISRA International Journal of Islamic Finance (CiteScore = 4.6, SNIP = 1.274), reflecting sustained academic visibility and influence within their respective domains.

In contrast, several journals, including Al-Shajarah, recorded minimal citation impact, with CiteScores of 0.1 and correspondingly low SJR (0.11) and SNIP (0.511) values. These findings highlight a significant concentration of scholarly influence among a small subset of journals, suggesting a stratified landscape in Islamic finance research dissemination. The disparity in bibliometric performance underscores the importance of strategic journal selection for authors aiming to maximize research visibility and impact.

Table 2. The top 10 journals and their related metrics

Ranks	Journals	TP	Publisher	CiteScore 2024	SJR 2024	SNIP 2024
1	Journal of Islamic Accounting and Business Research	40	Emerald Publishing	6.4	0.424	1.295
2	International Journal of Islamic and Middle Eastern Finance and Management	17	Emerald Publishing	5.9	0.525	1.437
3	ISRA International Journal of Islamic Finance	12	ISRA	3.5	0.313	1.179
4	Journal of Islamic Marketing	8	Emerald Publishing	8.7	0.825	1.92
5	Journal of Financial Reporting and Accounting	7	Emerald Publishing	9.2	0.683	1.369
6	International Journal of Ethics and Systems	6	Emerald Publishing	6.2	0.489	1.206
7	Banks and Bank Systems	5	LLC CPC Business Perspectives	3.0	0.237	0.617
8	Manchester Journal of Transnational Islamic Law and Practice	5	Electronicpublications.org Ltd	0.3	0.134	0.407
9	Accounting Research Journal	4	Emerald Publishing	4.8	0.469	0.957
10	Al-Shajarah	4	International Islamic University Malaysia	0.1	0.11	0.511

RQ4: What are the dominant themes and emerging research hotspots in financial disclosure and islamic institutions identified through keyword co-occurrence and thematic mapping?

The keyword co-occurrence analysis, based on bibliometric mapping, identified four major thematic clusters within the literature on financial disclosure and Islamic institutions. These clusters are distinguished by density, centrality, and frequency of keyword co-appearance, as visualized in the VOS viewer-generated map.

Cluster 1: Islamic Banking and Governance Practices

The largest and most central cluster is structured around the keyword “Islamic banking”, which serves as the primary hub of co-occurrence. This cluster includes frequently linked terms such as “corporate governance”, “voluntary disclosure”, “risk disclosure”, “financial performance”, “transparency”, and “accountability”. The prominence of these terms indicates a sustained research focus on governance structures, performance indicators, and disclosure mechanisms within Islamic banking institutions.

Cluster 2: Financial Reporting and Regulatory Standards

A second major cluster focuses on “financial reporting”, featuring strong connections with “accounting”, “disclosure”, “AAOIFI”, “IFRS”, and “Islam”. This cluster reflects ongoing academic interest in the alignment of Islamic financial institutions with international financial reporting frameworks and the role of religious and institutional standards in shaping disclosure practices.

Cluster 3: Shariah Principles and Social Finance Instruments

A third distinct cluster is centered around “Islamic finance” and includes keywords such as “shariah compliance”, “zakat”, “waqf”, “takaful”, and “governance”. The proximity of “Malaysia” and “shariah” within this cluster highlights regional and jurisprudential emphases in the literature, particularly concerning faith-based obligations and their implications for institutional transparency.

Cluster 4: Technological and Emerging Research Themes

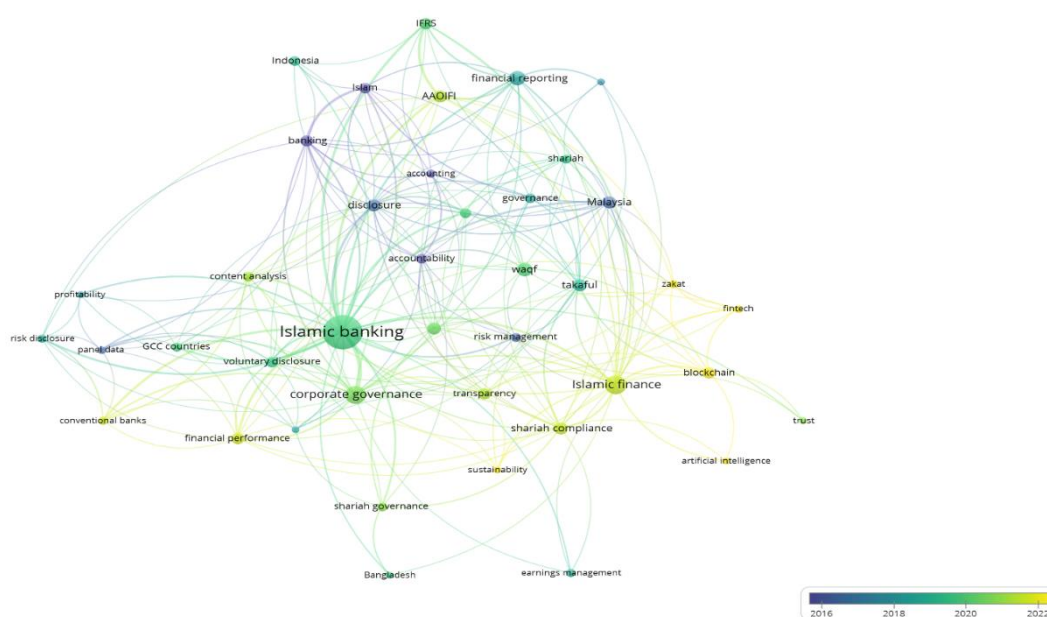


Fig. 3. VOS viewer-based Co-occurrence Map

The temporal overlay visualization highlights a newer cluster comprising “fintech”, “blockchain”, “artificial intelligence”, “trust”, and “sustainability”. These keywords are rendered in lighter colors (yellow to light green), indicating increased research activity from 2020 onwards. This cluster reflects the growing intersection of technological innovation and ethical governance in the context of Islamic financial systems.

Additionally, the mapping shows peripheral but relevant geographic and methodological keywords such as “Indonesia”, “Malaysia”, “Bangladesh”, “GCC countries”, “content analysis”, and “panel data”, suggesting region-specific studies and commonly adopted research methods.

Table 3. The Four Thematic Clusters

Cluster	Label	Core Keywords	Key Focus Area
1	Islamic Banking and Governance Practices	Islamic banking, corporate governance, voluntary disclosure, risk disclosure, financial performance, transparency, accountability	Governance structures and disclosure in Islamic banking
2	Financial Reporting and Regulatory Standards	Financial reporting, accounting, disclosure, AAOIFI, IFRS, Islam	Standard-setting and compliance in financial reporting
3	Shariah Principles and Social Finance	Islamic finance, shariah compliance, zakat, waqf, takaful, governance, Malaysia, shariah	Faith-based principles and social finance instruments
4	Technological and Emerging Themes	Fintech, blockchain, artificial intelligence, trust, sustainability, shariah governance	Technological innovations and ethical considerations

DISCUSSION

Temporal Trends in Research Output and Citation

The bibliometric data analyzed over the 35-year period from 1990 to 2024 reveal distinct temporal patterns in research output (total publications, TP) and scholarly impact (total citations, TC). These patterns align with the developmental trajectory of bibliometric fields described by Donthu et al. (2021) and Kraus et al. (2022), who emphasize the phased evolution of academic disciplines—from low initial output to a phase of consolidation and eventual specialization.

During the initial phase (1990–2007), annual publication counts remained low, echoing the findings of Brown et al. (2018), who observed similar slow uptake in emerging interdisciplinary fields. The acceleration in publication output post-2008 reflects increased institutional interest and policy support, particularly from Southeast Asian nations such as Malaysia and Indonesia (Ab Ghani et al., 2024; Ahmad et al. (2017). The surge in TP suggests both structural support and the growing legitimacy of Islamic finance as a research domain.

The divergence observed between TP and TC after 2020 mirrors concerns in bibliometric literature about quantity-over-quality trade-offs in fast-expanding fields (Hoang, 2025; Pearce, 2018). This decoupling indicates that while publication frequency is increasing, the impact per article may be declining—possibly due to oversaturation, topic fragmentation, or reduced novelty in contributions.

Geographical Distribution of Research

The country-level distribution of publications reveals Malaysia's dominance, supported by national frameworks that promote Islamic financial scholarship (Abd Wakil et al., 2024; Yusoff et al., 2018). Malaysia's institutional infrastructure—anchored by Shariah governance and academic centers—has cultivated a prolific research environment, explaining its leading position.

Indonesia's growing role reflects a parallel trend of state-driven Islamic finance initiatives and academic proliferation (Fuady et al., 2024; Sunesti & Zunariyah, 2024). The presence of the UK and US among top contributors also aligns with findings by Kaag (2007, 2008) and Cheema et al. (2014), who document transnational Islamic scholarship and partnerships with Western institutions.

Emerging contributions from the MENA region—particularly Saudi Arabia, Jordan, and Tunisia—signal increasing regional engagement. This is likely driven by renewed interest in Islamic economics within national

vision plans (Bechihi & Nafti, 2025), though citation metrics suggest these contributions have yet to achieve broad scholarly influence.

Core Journals and Scholarly Influence

The citation distribution supports Bradford's Law, which suggests that a small set of journals accounts for the bulk of scholarly impact (Lazarides et al., 2023; Marvi & Foroudi, 2023). Leading journals such as the *Journal of Financial Reporting and Accounting* and *Journal of Islamic Marketing* exhibit high CiteScores and strong SNIP/SJR values, positioning them as key dissemination platforms (Mahmuda & Muktadir-Al-Mukit, 2023).

The centrality of journals like *ISRA International Journal of Islamic Finance* and *International Journal of Islamic and Middle Eastern Finance and Management* demonstrates the concentration of influence in publication ecosystems shaped by both indexing and editorial policies (Mukhlisin & Fadzly, 2020). In contrast, journals like *Al-Shajarah* appear less integrated into citation networks, possibly due to limited indexing or narrower readership.

These disparities underscore strategic publication decisions by authors and also raise questions about accessibility, regional bias, and the globalization of Islamic finance scholarship (Ahmad & Abdul Latif, 2021; Aribi & Gao, 2011).

Thematic Evolution in the Literature

The keyword co-occurrence analysis highlights both persistent and emergent research priorities. The enduring prominence of "Islamic banking" and "corporate governance" reflects institutional preoccupations with regulatory integrity and stakeholder accountability (Al-Sulaiti et al., 2024; Ismail et al., 2013). These terms form a stable conceptual nucleus around which much of the field's literature orbits. The second thematic cluster, centered on standards like AAOIFI and IFRS, supports earlier observations about dual-system tensions in Islamic financial reporting (Ababaike et al., 2023; Mukhlisin & Fadzly, 2020). These discussions align with debates on harmonizing religious and secular frameworks in global financial systems.

The third cluster's focus on zakat, waqf, and takaful suggests that social finance remains a core research theme—often linked to Southeast Asian practices and jurisprudential interpretations (Suliaman & Yaakob, 2020; Taman, 2024; Yaakob et al., 2017). This strand reveals the normative and ethical dimensions of Islamic economics, underlining the field's distinctiveness.

The most recent cluster—emphasizing fintech, AI, and blockchain—signals an emerging frontier in the literature, reflecting both a response to global digitization and an effort to reconcile technological adoption with Islamic principles (Almomani & Al-Momani, 2024; Muneer et al., 2025). This aligns with broader trends in bibliometric studies of technological transformation (Atkinson, 2025; Chen et al., 2023).

Finally, the presence of location-specific keywords (e.g., "Malaysia," "Indonesia") and methodological terms (e.g., "panel data," "content analysis") illustrates increasing diversification in research methods and a strengthening of empirical depth (Chigbu et al., 2023; Oymatov et al., 2024).

CONCLUSION

This bibliometric study offers a comprehensive assessment of the intellectual landscape of financial disclosure in Islamic finance over the past three decades. Through a detailed analysis of publication trends, citation dynamics, geographic distribution, core journals, and thematic evolution, the findings reveal a maturing yet fragmented research field. The temporal trends indicate three distinct phases: an initial period of low scholarly output, a significant growth trajectory post-2008, and a recent divergence between increasing publication volume and declining citation impact. The dominance of Malaysia and Indonesia underscores Southeast Asia's pivotal role in shaping the discourse, while the involvement of non-Muslim majority countries signals a widening global interest. Meanwhile, a small cluster of journals—such as the *Journal of Financial Reporting and Accounting* and *Journal of Islamic Marketing*—has emerged as the central conduit for high-impact scholarship.

The thematic structure of the literature reveals a sustained focus on traditional issues such as Islamic banking governance, financial reporting standards, and Shariah-compliant disclosure practices, alongside the recent emergence of technology-infused topics like fintech and blockchain. These developments carry important policy implications. Regulators and standard-setting bodies should consider promoting greater harmonization between global standards like IFRS and Islamic-specific frameworks such as AAOIFI, particularly to enhance transparency, comparability, and investor confidence. For practitioners, the evolving nature of disclosure requirements—especially in light of digital innovations and stakeholder demand for ethical accountability—calls for adaptive strategies that align operational realities with both religious principles and regulatory expectations.

Looking forward, the study identifies several promising avenues for future research. The observed decline in citation frequency amid rising publication output highlights the need for deeper theoretical grounding and more methodologically diverse inquiries. Empirical studies exploring how Islamic financial institutions navigate disclosure practices across jurisdictions, or how emerging technologies affect both the form and substance of transparency, remain particularly relevant. Moreover, interdisciplinary investigations bridging Islamic finance, digital ethics, and regulatory compliance could help scholars and practitioners alike navigate the evolving terrain of disclosure in an increasingly complex financial ecosystem. By addressing these gaps, future research can further solidify the role of financial disclosure as a cornerstone of accountability, trust, and resilience in Islamic finance.

REFERENCES

1. Ab Ghani, N. L., Mohd Ariffin, N., & Abdul Rahman, A. R. (2024). The Extent of Mandatory and Voluntary Shariah Compliance Disclosure: Evidence from Malaysian Islamic Financial Institutions. *Journal of Islamic Accounting and Business Research*, 15(3), 443–465. <https://doi.org/10.1108/JIABR-10-2021-0282>
2. Ababaike, P., Rosman, R., & Sharofiddin, A. (2023). The Presentation and Disclosure of Islamic Banks' Financial Statements: A Comparative Analysis of IFRS and AAOIFI Financial Accounting Standards. In *Contributions to Management Science: Vol. Part F1204*. https://doi.org/10.1007/978-3-031-27860-0_43
3. Abd Wakil, M. N., Ab Rahman, A., & Baharuddin, A. S. (2024). Empowering Mosque Institutions as Local Economic Aid Centers in Malaysia. *Journal of Fatwa Management and Research*, 29(2), 115–126. <https://doi.org/10.33102/jfatwa.vol29no2.584>
4. Agbodjo, S., Toumi, K., & Hussainey, K. (2021). Accounting standards and value relevance of accounting information: a comparative analysis between Islamic, conventional and hybrid banks. *Journal of Applied Accounting Research*, 22(1), 168–193. <https://doi.org/10.1108/JAAR-05-2020-0090>
5. Ahmad, A. R., Baharudin, A., Soon, N. K., Isa, K., & Yusoff, R. M. (2017). The scenario of waqf in Malaysian higher education institutions. 2017-Janua, 50–55.
6. Ahmad, S., & Abdul Latif, A. R. (2021). Financial Reporting of Islamic Bank in the Light of Shariah: A Conceptual Framework. *Journal of Fatwa Management and Research*, 26(2), 10–18. <https://doi.org/10.33102/jfatwa.vol26no2.396>
7. Al-Krenawi, A. (2016). The role of the mosque and its relevance to social work. *International Social Work*, 59(3), 359–367. <https://doi.org/10.1177/0020872815626997>
8. Al-Sulaiti, J., Ousama, A. A., Hamammi, H., Olayemi, A. A. M., Noureldin, M., Siddiqui, S., Gunardi, A., Herwany, A., Febrian, E., Anwar, M., Abdulrahman, Z., Ebrahimi, T., Al-Najjar, B., Mnif, Y., Tahari, M., Elgattani, T., Hussainey, K., Yasmin, S., Haniffa, R., ... Ullah, K. (2024). Research on Islamic corporate social responsibility and Islamic bank disclosures. *Journal of Islamic Accounting and Business Research*, 22(1), 891–918. <https://doi.org/10.1108/JIABR-06-2015-0024>
9. Almomani, M. A.-A., & Al-Momani, A. (2024). Risk disclosure and financial performance of Islamic banks in Jordan: the moderating role of financial technology. *Indonesian Journal of Electrical Engineering and Computer Science*, 36(3), 1711–1720. <https://doi.org/10.11591/ijeecs.v36.i3.pp1711-1720>
10. Aribi, Z. A., & Gao, S. S. (2011). Narrative disclosure of corporate social responsibility in Islamic financial institutions. *Managerial Auditing Journal*, 27(2), 199–222.

<https://doi.org/10.1108/02686901211189862>

11. Atkinson, C. F. (2025). AI-pocalypse now: Automating the systematic literature review with SPARK (Systematic processing and automated review Kit) – gathering, organising, filtering, and scaffolding. *Methodsx*, 14. <https://doi.org/10.1016/j.mex.2024.103129>
12. Awang, J., Aziz, M. S. A., Rahman, N. F. A., & Yusof, M. I. M. (2023). Understanding Islamic-oriented non-governmental organisation and how they are contrasted with NGO in outdoing Malaysia LGBT phenomenon. *Hts Teologiese Studies Theological Studies*, 79(1). <https://doi.org/10.4102/hts.v79i1.8616>
13. Bechihi, O., & Nafti, O. (2025). Corporate governance and sharia board: enhancing disclosure compliance in Islamic banks of MENA region. *Journal of Financial Reporting and Accounting*. <https://doi.org/10.1108/JFRA-11-2024-0865>
14. Brown, T., Gutman, S. A., & Ho, Y.-S. (2018). Occupational therapy publications by Australian authors: A bibliometric analysis. *Australian Occupational Therapy Journal*, 65(4), 249–258. <https://doi.org/10.1111/1440-1630.12453>
15. Cheema, A. R., Scheyvens, R., Glavovic, B., & Imran, M. (2014). Unnoticed but important: Revealing the hidden contribution of community-based religious institution of the mosque in disasters. *Natural Hazards*, 71(3), 2207–2229. <https://doi.org/10.1007/s11069-013-1008-0>
16. Chen, H., & Luo, X. (2019). An automatic literature knowledge graph and reasoning network modeling framework based on ontology and natural language processing. *Advanced Engineering Informatics*, 42. <https://doi.org/10.1016/j.aei.2019.100959>
17. Chen, H., Tsang, Y. P., & Wu, C. H. (2023). When text mining meets science mapping in the bibliometric analysis: A review and future opportunities. *International Journal of Engineering Business Management*, 15. <https://doi.org/10.1177/18479790231222349>
18. Chigbu, U. E., Atiku, S. O., & Du Plessis, C. C. (2023). The Science of Literature Reviews: Searching, Identifying, Selecting, and Synthesising. *Publications*, 11(1). <https://doi.org/10.3390/publications11010002>
19. Donthu, N., Kumar, S., Mukherjee, D., Pandey, N., & Lim, W. M. (2021). How to conduct a bibliometric analysis: An overview and guidelines. *Journal of Business Research*, 133, 285–296. <https://doi.org/10.1016/j.jbusres.2021.04.070>
20. Faure, L. (2024). European Muslim Charities: From British Roots to an Original French Islamic Philanthropy. *Journal of Muslim Philanthropy and Civil Society*, 8(2), 54–75.
21. Fuady, Z., Aulia, F., & Jumala, M. (2024). Spatial analysis of mosque distribution for inclusive community services in Banda Aceh City. *Iop Conference Series Earth and Environmental Science*, 1356(1). <https://doi.org/10.1088/1755-1315/1356/1/012075>
22. Hoang, A.-D. (2025). Evaluating Bibliometrics Reviews: A Practical Guide for Peer Review and Critical Reading. *Evaluation Review*. <https://doi.org/10.1177/0193841X251336839>
23. Ismail, M., Jan, S., & Ullah, K. (2023). Assessing Shariah Disclosure in Pakistan: The Case of Islamic Banks. In *Shariah Governance in Islamic Banking Institutions*. <https://doi.org/10.4324/9781003324836-2>
24. Ismail, R., Rahman, R. A. R. A., & Ahmad, N. (2013). Risk management disclosure in Malaysian Islamic financial institutions: Pre- and post-financial crisis. *Journal of Applied Business Research*, 29(2), 419–432. <https://doi.org/10.19030/jabr.v29i2.7647>
25. Kaag, M. (2007). Aid, UMMA, and politics: Transnational Islamic NGOs in chad. In *Islam and Muslim Politics in Africa*. https://doi.org/10.1057/9780230607101_5
26. Kaag, M. (2008). Transnational Islamic NGOs in Chad: Islamic solidarity in the age of neoliberalism. *Africa Today*, 54(3), 2–18. <https://doi.org/10.2979/aft.2008.54.3.2>
27. Khan, A., Rizvi, S. A. R., Ali, M., & Haroon, O. (2021). A survey of Islamic finance research – Influences and influencers. *Pacific-Basin Finance Journal*, 69(2), 101437. <https://doi.org/10.1016/j.pacfin.2020.101437>
28. Kraus, S., Breier, M., Lim, W. M., Dabić, M., Kumar, S., Kanbach, D., Mukherjee, D., Corvello, V., Piñeiro-Chousa, J., Liguori, E., Fernandes, C., & Ferreira, J. J. (2022). Literature reviews as independent studies: guidelines for academic practice. *Review of Managerial Science*, 16(8), 2577–2595. <https://doi.org/10.1007/s11846-022-00588-8>
29. Lazarides, M. K., Lazaridou, I.-Z., & Papanas, N. (2023). Bibliometric Analysis: Bridging Informatics

With Science. International Journal of Lower Extremity Wounds.
<https://doi.org/10.1177/15347346231153538>

30. Mahmuda, N. A., & Muktadir-Al-Mukit, D. (2023). Corporate social responsibility disclosures and profitability of Islamic banks: an empirical study. *Social Responsibility Journal*, 19(6), 1142–1160. <https://doi.org/10.1108/SRJ-10-2020-0401>
31. Marvi, R., & Foroudi, M. M. (2023). Bibliometric analysis: Main procedure and guidelines. In *Researching and Analysing Business Research Methods in Practice*. <https://doi.org/10.4324/9781003107774-4>
32. Mukhlisin, M., & Fadzly, M. (2020). Multiple logics within the international Islamic financial architecture: implications for Islamic financial reporting standards. *Accounting Research Journal*, 33(6), 709–727. <https://doi.org/10.1108/ARJ-03-2020-0059>
33. Muneer, S., Singh, A., Choudhary, M. H., Alshammari, A. S., & Butt, N. A. (2025). Does Environmental Disclosure and Corporate Governance Ensure the Financial Sustainability of Islamic Banks? *Administrative Sciences*, 15(2). <https://doi.org/10.3390/admsci15020054>
34. Oymatov, R., Mamatov, D., Aminova, G., & Khudoyberdiev, F. (2024). Ecological irrigated land mapping: a review of papers from the Scopus database published in English for the period of last 20 years. *E3s Web of Conferences*, 590. <https://doi.org/10.1051/e3sconf/202459005001>
35. Pearce, J. M. (2018). How to perform a literature review with free and open source software. *Practical Assessment Research and Evaluation*, 23(8), 1–13.
36. Shalhoob, H. (2025). ESG Disclosure and Financial Performance: Survey Evidence from Accounting and Islamic Finance. *Sustainability Switzerland*, 17(4). <https://doi.org/10.3390/su17041582>
37. Suliaman, I., & Yaakob, M. A. Z. (2020). Analysis on Textual Hadith of Waqf Infrastructure in al-Kutub al-Sittah and Its Applications from the Perspective of Maqasid al-Sunnah | Analisis Hadith Wakaf Infrastruktur dalam al-Kutub al-Sittah dan Aplikasinya Menurut Perspektif Maqasid al-Sunnah. *Legal History Review*, 17(2), 221–245. <https://doi.org/10.1163/22321969-12340077>
38. Sunesti, Y., & Zunariyah, S. (2024). Religious-based Environmental Movement: Mosque as a Center of Environmental Awareness Initiatives in Code River Yogyakarta. *E3s Web of Conferences*, 595. <https://doi.org/10.1051/e3sconf/202459503006>
39. Taman, S. (2024). What Is Holding Back the Revival of The Waqf Institution? *Journal of Muslim Philanthropy and Civil Society*, 8(1), 11–19.
40. Yaakob, M. A. Z., Suliaman, I., & Khalid, M. M. (2017). The growth of waqf properties through infrastructure development according to al-hadith. *Pertanika Journal of Social Sciences and Humanities*, 25(February), 211–218.
41. Yusoff, H., Azhari, N. K. M., & Darus, F. (2018). Effects of Financial Performance and Governance on Corporate Social Responsibility Disclosure: Evidence from Islamic Financial Institutions in Malaysia. *Global Journal Al Thaqafah, Special Is*, 57–72. <https://doi.org/10.7187/GJATSI2018-04>