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A BIBLIOMETRIC ANALYSIS OF THE TERM “ISLAMIC SOCIAL REPORT”: RESEARCH CLASSIFICATION, RESEARCH TRENDS AND FUTURE DIRECTIONS

Abstract

This bibliometric analysis delves into the dynamic landscape of "Islamic Social Report" research, offering insights into the diverse themes and trends within the intersection of Islamic principles and social reporting practices. Through the classification of research clusters, exploration of temporal trends, and examination of citation metrics, the study provides valuable guidance for researchers, policymakers, and practitioners engaged in the realm of Islamic social reporting. However, limitations related to database selection and language bias are acknowledged. Future research opportunities include more inclusive analyses across diverse databases and languages, along with a deeper exploration of specific thematic areas within Islamic social reporting. This study serves as a roadmap for navigating the complexities of the field and informs strategic decision-making for sustainable development within Islamic principles.

Keywords: Islamic Social Report, Bibliometric Analysis, Research Trends

INTRODUCTION

In recent years, the term "Islamic Social Report" has gained prominence within academic and scholarly discourses, reflecting an increased focus on the intersection of Islamic principles and social reporting practices (Mufidah et al., 2023). As societies grapple with evolving global challenges and seek sustainable development, understanding the landscape of research in this domain becomes imperative (Akhter et al., 2023; Ismail & Aisyah, 2021). This study embarks on a comprehensive bibliometric analysis aimed at unraveling the intricate dimensions surrounding the term "Islamic Social Report."

Bridging the realms of Islamic principles and contemporary social reporting, this research seeks to classify and evaluate the existing body of literature associated with the term. Employing bibliometric techniques, we delve into the quantitative and qualitative aspects of scholarly output, discerning patterns, and identifying key themes that have shaped the discourse (Antonio et al., 2021; Maulina et al., 2023). By mapping the research landscape, our goal is to provide a holistic understanding of the current state of knowledge, thereby facilitating informed discussions on the dynamics of Islamic social reporting (Maali et al., 2006; Wijayanti & Setiawan, 2022). The research is structured to uncover critical insights into research classifications, investigating the various disciplines and academic domains that have contributed to the evolution of the term "Islamic Social Report." Additionally, we aim to trace the trajectory of research trends over time, highlighting seminal works, influential authors, and emerging topics that have shaped the narrative.

Furthermore, this study goes beyond retrospective analysis, venturing into the realm of future directions. By identifying gaps in existing research and exploring potential avenues for

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further investigation, we aspire to guide future scholarship and contribute to the advancement of knowledge in the field. The intersection of Islamic principles with social reporting practices holds promise for fostering sustainable and ethical development, making this research timely and relevant (Akhter et al., 2023; Jihadi et al., 2021; Marzuki et al., 2023)

In the pages that follow, we embark on a journey through the scholarly landscape of "Islamic Social Report," navigating the contours of its classification, tracking the ebbs and flows of research trends, and charting a course for future explorations. This comprehensive analysis not only enriches our understanding of the term but also provides a roadmap for scholars, policymakers, and practitioners engaged in the pursuit of socially responsible and sustainable development within an Islamic framework.

Literature Review

The Islamic social report serves as a comprehensive document that assesses and communicates the social impact of Islamic financial institutions, including Sharia banking (Wijayanti & Setiawan, 2022). Unlike traditional financial institutions, Sharia banking operates in accordance with Islamic principles, guided by the principles of Sharia law (Nasution et al., 2019). The Islamic social report highlights the social responsibility initiatives undertaken by these institutions, shedding light on their contributions to the well-being of society (Fadilah & Irianto, 2023). This report often includes details on various social projects, charitable activities, and ethical investments that align with Islamic values. By providing transparency and accountability in social matters, the Islamic social report aims to demonstrate the commitment of Sharia banking to ethical and sustainable practices (Meutia & Febrianti, 2017).

According to the International Monetary Fund (IMF), Sharia banking, also known as Islamic banking, is a sector within the financial industry that adheres to Islamic principles and prohibits the charging or paying of interest (riba). Instead, it operates on the basis of profit-and-loss sharing and risk-sharing arrangements, ensuring that financial transactions comply with Sharia law. The industry is guided by a set of ethical principles that prioritize social justice, economic equity, and the avoidance of speculative and harmful activities. Sharia banking institutions offer a range of financial products such as Islamic bonds (sukuk), Islamic mortgages (ijara), and profit-and-loss sharing accounts (mudarabah). The sector has experienced significant growth globally, attracting individuals and businesses seeking financial services in line with their religious beliefs.

One of the key features of Sharia banking is the emphasis on socially responsible and ethical investments. Islamic financial institutions are required to ensure that their investments comply with Sharia principles, avoiding sectors such as gambling, alcohol, and other activities considered incompatible with Islamic values (Anas & Mounira, 2009). The Islamic social report reflects the industry's commitment to ethical financing by detailing the positive social impact of investments in areas such as education, healthcare, and poverty alleviation. This emphasis on ethical investing distinguishes Sharia banking from conventional finance, aligning it with broader efforts to create a more socially responsible and sustainable financial sector (Meutia & Febrianti, 2017).

Moreover, Sharia banking fosters financial inclusion by offering inclusive and accessible financial services to a diverse range of customers (Naceur et al., 2015). The industry places importance on equitable wealth distribution and discourages exploitative practices. For example, Islamic microfinance initiatives provide small-scale entrepreneurs and individuals with access to capital without resorting to usury. The Islamic social report highlights the efforts made by Sharia banking institutions to promote financial inclusion, empowering marginalized communities and contributing to economic development in a socially responsible manner (Naceur et al., 2015).

The Islamic social report and the Sharia banking industry together exemplify the commitment of Islamic financial institutions to ethical, socially responsible, and sustainable practices (Meutia & Febrianti, 2017; Rashid & Ghazi, 2021). Through adherence to Islamic principles, the sector aims to create a financial ecosystem that prioritizes social justice, ethical investments, and financial inclusion (Wijayanti & Setiawan, 2022). The Islamic social report serves as a valuable tool for stakeholders, providing transparency and insight into the positive social impact of Sharia banking, ultimately contributing to the broader goal of fostering

economic well-being and societal advancement in accordance with Islamic values (Nasution et al., 2019).

METHODS

The study will conduct a bibliometric analysis using the Scopus database to comprehensively explore the term "Islamic Social Report." The selected time frame spans from [start date] to [end date], encompassing the database's available publications. The search will employ keywords such as "Islamic Social Report," "Islamic Social Reporting," and "Islamic Social Responsibility." Inclusion criteria comprise academic journal articles, conference papers, and reviews featuring the specified keywords in titles, abstracts, or keywords. Non-academic publications and those not in English will be excluded. Metadata extraction for each publication will include title, authors, publication year, journal/conference name, keywords, and abstract.

Research classification will involve journal analysis and keyword analysis. Journal analysis aims to determine frequent publication outlets and assess their impact factors. Keyword analysis will utilize a co-occurrence matrix to visualize relationships between terms and identify the most frequently used keywords. Research trends will be explored through the analysis of publication trends, examining the growth of publications over time and identifying periods of increased or decreased output. Citation analysis will assess the impact of publications by examining citation patterns and identifying highly cited articles.

Future directions will involve identifying research gaps, highlighting areas where literature on "Islamic Social Report" is limited. Emerging themes will be proposed by analyzing trends within the literature, suggesting potential areas for future exploration. Methodological improvements will be discussed, reflecting on the limitations of the current analysis and recommending refinements for future bibliometric studies. This comprehensive methodology aims to provide a robust foundation for the research, covering research classification, research trends, and future directions in the realm of "Islamic Social Report."

Citation Metrics

Table 1. Data Citation Metrics

Publication Years	1970-2023
Citation Years	53(1970-2023)
Papers	980
Citations	76303
Cites/Year	1413,02
Cites/Paper	77,86
Authors/Paper	2,34
h-index	130
g-index	244
hI, norm	104
hI, annual	1,93
hA-index	35

Source: Publish or Perish, 2023

The table presents comprehensive data citation metrics for a specific domain or field of study, covering the publication years from 1970 to 2023. The 980 papers included in this

analysis have collectively garnered a noteworthy total of 76,303 citations, with an average of approximately 77.86 citations per paper. Over the 53-year span, the average annual citation rate stands at 1,413.02, showcasing the impact and enduring relevance of the scholarly output. The collaborative nature of the research is highlighted by an average of 2.34 authors per paper. The h-index, a widely recognized measure of scholarly impact, is substantial at 130, indicating that 130 papers in this dataset have each received at least 130 citations. The g-index, another metric assessing the distribution of citations across papers, is even higher at 244. The normalized hI index, which considers both the h-index and the number of years since the first publication, is at 104, emphasizing the sustained impact of the research over time. The annual hI index is calculated at 1.93, offering insights into the ongoing influence of the publications. Lastly, the hA-index, which takes into account both the number of papers and their respective citation counts, is determined to be 35.

These metrics are crucial in bibliometric analysis as they provide quantitative measures to assess the impact, productivity, and collaborative nature of scholarly work. The h-index, g-index, and various other indicators offer a comprehensive view of the significance of a researcher's or a field's contributions, aiding in evaluating the overall influence and productivity. The average citations per paper, as well as the annual citation rate, offer insights into the continuous relevance of the research over time. Such metrics are valuable for researchers, institutions, and policymakers, assisting them in making informed decisions regarding resource allocation, funding, and strategic planning in the academic landscape. Overall, the identification and interpretation of citation metrics play a pivotal role in understanding the scholarly landscape, contributing to the advancement and recognition of research endeavors.

RESULT AND DISCUSSION

This bibliometric analysis covers three main topics. First, this analysis will focus on answering questions related to "how is the literature related to Islamic social reports classified?". To answer this question, we utilized a feature called Network Visualization in the VOS Viewer application that we used. The results are as depicted in Figure 1 below.

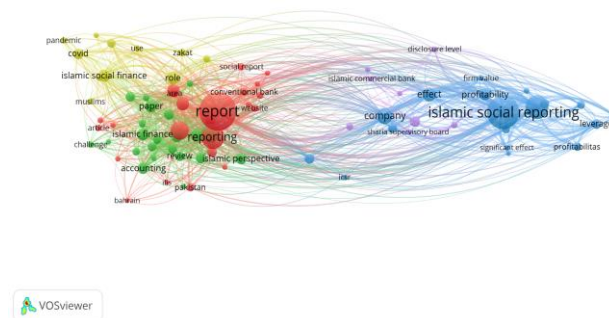


Figure 1. Network Visualization
Source: Database Analysis, 2023

Figure 1 above shows a network visualization that is actually quite simple. There are five different colors in the mapping. Each color is interpreted as representing a particular group. We call it a cluster, which means there are 5 clusters or in other words the literature on this topic is divided into 5 different groups according to the theme of the literature. In the image above there are five different colors, namely green, blue, yellow, red and purple. The first cluster is represented by the color red which consists of 7 different items. The second cluster is represented by green with a total of 7 items. The third cluster is a group of terms colored blue. The clusters with the smallest numbers are represented in yellow and purple respectively. Specifically, Table 2 below shows the composition of each cluster.

Table 2. Composition of Clusters

term report itself is the term that appears most frequently and is characterized by the highest color intensity. Meanwhile, the term corporate governance strength is a term with a dim color, indicating that the term is very rarely used. To be more complete, Table 4 below shows some of the terms that appear most frequently and also the terms that appear least frequently. There is a gap in research that has the potential to become research material in the future related to the topic of Islamic social reporting.

Table 4 Most and Fewest Occurrence

Most Occurrence		Fewest Occurrence	
Item	Occurrence	Item	Occurrence
Report	31	Corporate Social Responsibility	2
Islamic Social Finance Report	11	Firm value	2
Jakarta Islamic Index	11	Global Trends	2
Sustainability Report	10	Islamic Commercial Law Report	2
social	10	Profitability	2
Disclosure	10	Social media	2

Source: Database Analysis, 2023

Table 4 provides a snapshot of the most and fewest occurrences of various items in the dataset, shedding light on potential areas of interest for future research. Among the most frequently occurring items, the "Report" category stands out with 31 instances, indicating a prevalent focus on general reporting practices. Additionally, "Jakarta Islamic Index" and "Global Trends" both occur 11 times, suggesting a noteworthy emphasis on Islamic finance and global trends in the literature. On the other hand, items with the fewest occurrences, such as "Corporate Social Responsibility," "Firm value," and "Islamic Commercial Law Report," merit attention as they may represent underexplored areas in the existing research landscape. The low occurrence of these topics could indicate a potential gap in the literature, making them promising candidates for future research endeavors. Exploring the relationship between corporate social responsibility and financial performance, investigating the impact of Islamic commercial law on business practices, and analyzing the determinants of firm value in the context of sustainability reporting are examples of potential research topics that emerge from the insights provided by this table. By addressing these underrepresented areas, researchers can contribute to a more comprehensive understanding of contemporary business and finance issues, thereby advancing the scholarly discourse in these domains.

Comparison with Previous Bibliometric Study

The papers presented, namely "Islamic Social Finance: A Bibliometric Analysis," "Review on Islamic Social Reporting (ISR) Research," "Research Trends in the Field of Islamic Social Finance," and "Bibliometric Analysis in Islamic Social Finance and Covid-19 Research," collectively offer a comprehensive insight into the current landscape and future trajectories of research in Islamic social reporting and finance. Employing bibliometric methods and drawing on data from reputable sources like the Scopus database, these studies systematically analyze numerous publications to unveil popular authors, document types, and keyword topics in the domain. The research streams identified encompass diverse facets of Islamic social finance, such as the management and distribution of funds, Islamic microfinance, sustainable development, waqf endowments, and Islamic charities. The papers not only shed light on

existing trends but also provide a roadmap for potential future research directions. Utilizing tools like R Biblioshiny, VOSviewer, and Microsoft Excel for analysis, these studies contribute significantly to the understanding of the Islamic business model, particularly in the context of social finance and its intersection with the challenges posed by the Covid-19 pandemic. The insights derived from these papers prove valuable for both researchers and practitioners seeking a deeper understanding of the evolving landscape within Islamic social reporting and finance (Akhter et al., 2023; Antonio et al., 2021; Mufidah et al., 2023).

Implication

This study offers practical insights for researchers, policymakers, and practitioners. By classifying diverse research themes, it aids in navigating the multidisciplinary nature of Islamic social reporting, fostering collaborations. Tracking trends over time highlights shifts in research focus, pointing towards current issues like Islamic finance and global trends. The citation metrics, reflecting high impact and lasting relevance, serve as quantitative indicators for assessing the influence of research in the field. However, acknowledging limitations like database biases, the study suggests opportunities for future research. Overall, the analysis provides actionable information for decision-makers, facilitating a better understanding of Islamic social reporting's complexities and aiding in strategic decision-making for sustainable development within Islamic principles.

Limitation and Future Study Suggestion

Despite its valuable insights, this study has limitations worth noting. The analysis primarily relies on the Scopus database, potentially introducing biases in the selection of publications. Additionally, the exclusion of non-English publications might limit the study's global perspective. Future research could enhance the comprehensiveness of the analysis by incorporating a broader range of databases and considering studies in multiple languages. Addressing these limitations would provide a more inclusive view of the landscape of Islamic social reporting research. Furthermore, there is potential for future studies to delve deeper into specific thematic areas identified in this analysis, exploring nuanced aspects within Islamic social reporting, such as the impact of cultural variations on reporting practices or the effectiveness of specific social projects undertaken by Islamic financial institutions. By addressing these gaps, future research can contribute to a more holistic understanding of the field and its practical implications.

CONCLUSION

In conclusion, this comprehensive bibliometric analysis of "Islamic Social Report" research illuminates the multidimensional landscape of scholarly endeavors within the intersection of Islamic principles and social reporting practices. The study's classification of research clusters, temporal trends, and citation metrics provides valuable insights for researchers, policymakers, and practitioners. While the analysis sheds light on the enduring relevance and impact of Islamic social reporting studies, it is essential to acknowledge limitations related to database selection and language bias. Despite these constraints, the study paves the way for future research by suggesting opportunities for more inclusive analyses across diverse databases and languages. As stakeholders aim to advance sustainable development within the framework of Islamic principles, this study serves as a roadmap for navigating the complexities of Islamic social reporting and guiding strategic decision-making in the pursuit of ethical and socially responsible practices.

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