



Islamic Social Reporting: A Bibliometric Review

Rindy Dwi Ladista^{1*}, Diajeng Fitri Wulan², Panca Wisesa³

¹²³Accounting Department, Faculty of Economics and Business, University of Lampung
Prof. Dr. Ir. Sumantri Brojonegoro Street No.1, Bandar Lampung, Lampung 35141

Received: 19 October 2025

Accepted: 9 December 2025

*Correspondent Email:
author@email.ac.id



Abstract: This study aims to map the trends and development of Islamic Social Reporting (ISR) research through a bibliometric analysis approach. Data were collected from Scopus, Publish or Perish, and manual searches using the keyword "Islamic Social Reporting," resulting in 26 articles analyzed descriptively based on publication year, journal quartile, number of authors, topic, method, and citation count.

The findings indicate that ISR research is still in its growth stage, dominated by publications in Q4 journals (50%) with a significant increase since 2017. Most studies employ quantitative methods, focusing on factors influencing ISR disclosure, while research on its impacts on performance and corporate reputation remains limited. The overall citation rate is relatively low, showing that ISR has yet to establish strong academic influence.

This study is limited by the small number of articles and the absence of visual bibliometric mapping tools such as VOSviewer. Future research is recommended to expand data sources and apply network visualization for more comprehensive insights. Practically, the findings imply that scholars and practitioners should enhance international collaboration and integrate Islamic values into sustainability reporting frameworks.

Keywords: Bibliometrics, Islamic Social Reporting, Islamic accounting, research trends

1. INTRODUCTION

Over the past two decades, the development of Islamic economics has encouraged the emergence of various reporting concepts and practices grounded in sharia values (Kamla & Rammal, 2024). One concept that has received considerable scholarly attention is Islamic Social Reporting (ISR), a form of social reporting based on the principles of justice, community welfare, and adherence to Islamic law (Haniffa, 2002). ISR represents an extension of Corporate Social Responsibility (CSR), which emphasizes not only economic, social, and environmental dimensions but also incorporates spiritual and Islamic moral dimensions (Maali et al., 2006).

The concept of ISR has increasingly attracted the interest of academics and practitioners as the demand grows for reporting systems that emphasize not only profitability but also corporate social responsibility toward the broader society (Jati et al (2020); Dosinta et al. (2024)). Islamic financial institutions, particularly Islamic banks, are expected to serve as pioneers in implementing ISR principles as a form of accountability to God (*hablum minallah*) and to fellow human beings (*hablum minannas*). Nevertheless, the implementation and measurement of ISR still face various challenges, including methodological issues and inconsistencies in reporting standards across

different countries (Abadi et al. (2020); Puspawati et al (2020).

Numerous studies have examined the factors influencing ISR disclosure levels, its impact on firm performance, and its relationship with corporate governance and Islamic values. However, these studies remain dispersed and diverse in terms of topics, methods, and publication outlets. This fragmentation makes it difficult for researchers to obtain a comprehensive understanding of the trends and direction of ISR research development.

To address this gap, the current study employs a bibliometric approach aimed at mapping the trends, patterns, and developmental trajectories of research on Islamic Social Reporting. Bibliometric analysis is a systematic study of scientific literature used to identify patterns, trends, and academic impact within a particular field (Passas, 2024). This approach enables researchers to systematically analyze scientific publications using quantitative indicators such as publication year, journal sources, number of authors, research methods, and citation metrics. Accordingly, the findings of this study are expected to provide a comprehensive overview of the evolution of ISR research and help identify future research opportunities.

In addition, the results of this study will benefit academics and practitioners by helping them understand the existing research focus and

potential directions for further development. By analyzing 26 articles obtained through Scopus searches, Publish or Perish, and direct searches using the keyword “Islamic Social Reporting,” this study aims to contribute to the development of a global and regional map of ISR literature

2. MATERIALS AND METHODS

Islamic Social Reporting (ISR) is a social reporting concept that emphasizes the responsibility of business entities not only to shareholders but also to society and Allah SWT. According to Haniffa (2002), ISR is an extension of conventional social reporting that incorporates Islamic values such as social justice (adl), welfare (falah), and responsibility toward the environment and the community. ISR underscores the importance of transparency in corporate social and economic activities to ensure alignment with sharia principles.

Several studies indicate that the implementation of ISR in Islamic financial institutions remains suboptimal. For example, Othman et al. (2009) developed an ISR index to measure the extent to which Islamic-based companies disclose social information grounded in Islamic principles. Subsequent research by (Maali et al., 2006) found that the level of ISR disclosure varies across countries depending on regulatory frameworks, board structures, and organizational culture. Thus, ISR functions not only as a reporting tool but also as a mechanism of moral and spiritual accountability.

Bibliometric Approach in ISR Studies Bibliometric analysis is a systematic method used to examine scientific literature in order to identify patterns, trends, and impact within a particular field ((Passas, 2024). According to Donthu et al. (2021), bibliometrics enables researchers to understand research trends, collaboration networks, and potential directions for future studies. This approach has been widely applied across various disciplines, including accounting, finance, and Islamic economics. In the context of ISR, bibliometric analysis not only describes quantitative trends but

also examines the conceptual direction of research that has evolved over time.

This study employs a descriptive bibliometric approach to map the development of research related to Islamic Social Reporting (ISR). Data were collected from Scopus, Publish or Perish, and manual searches using the keyword “Islamic Social Reporting.” After applying inclusion criteria based on relevance and Scopus indexation, a total of 26 articles were selected for analysis.

These articles were examined based on several bibliometric variables, including journal quartile, year of publication, number of authors, research purpose, topics discussed, research methods used, and citation metrics. These variables provide an overview of research trends, collaboration patterns, thematic focus, and scholarly impact within ISR studies.

The data were processed quantitatively using Excel and Publish or Perish to generate frequency distributions, annual trends, and citation patterns. This quantitative analysis is complemented with qualitative narrative interpretation to connect numerical findings with the broader context of existing ISR literature. The analysis stages include metadata extraction, variable coding, trend analysis, and identification of research gaps.

The outputs of this study include a comprehensive mapping of ISR research development, author collaboration patterns, identification of the most influential articles, and recommendations for future research directions.

3. RESULTS AND DISCUSSIONS.

Based on the analysis of the 26 articles included in this study, the findings indicate that research characteristics in the fields of Islamic Social Reporting (ISR), Corporate Social Responsibility (CSR), and the governance of Islamic financial institutions have exhibited a notably dynamic development over the past decade.

Table 1. Articles

No	Articles	Sitasi
1	Social reporting by islamic banks	Maali et al. (2006)
2	Social reporting by Islamic banks: Does social justice matter?	Kamla & Rammal (2024)
3	Social responsibility reporting of Islamic banks: Evidence from Indonesia	Darus et al. (2014)
4	Building concept of corporate social responsibility reporting through islamic perspective on sharia bank	Sukoharsono & Rahman (2020)
5	Disclosures and perceptions of practitioners on items of financial and social reporting index developed for Malaysian Islamic banks	Marsidi et al. (2017)
6	Investigation of intellectual capital impact and firm size to islamic social reporting with profitability as mediation on sharia banks in Indonesia	Akbar (2017)

7	Corporate governance attributes as determinants of the Islamic Social Reporting of Shariah-compliant companies in Malaysia	Mazri et al. (2018)
8	Islamic corporate governance index and Islamic social reporting disclosure index for enhancing firm value: An empirical study of Islamic banking in Indonesia	Wahyuni et al. (2019)
9	Islamic social reporting disclosure and firm value: Empirical study of firms listed in Jakarta Islamic Index	Nohong et al. (2019)
10	The effect of Islamic social reporting index on Islamic banking financial performance in Indonesia	Putri et al. (2019)
11	Environmental management accounting, Islamic social reporting, and corporate governance mechanism on Sharia-approved companies in Indonesia	Mulyasari & Mayangsari (2020)
12	Islamic social reporting disclosure as a form of social responsibility of Islamic banks in Indonesia	Jati et al. (2020)
13	Patterns of social reporting from an Islamic framework and the moral legitimacy factors that influence them	Azmi et al. (2020)
14	Corporate social responsibility in Islamic banks: to which extent does Abu Dhabi Islamic bank comply with the global reporting initiative standards?	Al-haija (2025)
15	Determinants of Islamic social reporting in Islamic banks of Pakistan	Hussain et al. (2021)
16	Islamic social reporting on value of the firm: Evidence from Indonesia Sharia Stock Index	Jihadi et al. (2021)
17	Review on Islamic Social Reporting (ISR) Research	Antonio et al (2021)
18	The effect of profitability, size and Shariah supervisory board of an Indonesian Islamic bank on the Islamic social reporting disclosure	Fachrurrozie et al. (2021)
19	Reporting to God. The religious background of corporate social responsibility in Islamic enterprises – airlines	Kowalczyk (2022)
20	Social Reporting by Islamic Banks: The Role of Sharia Supervisory Board and the Effect on Firm Performance	Wijayanti & Setiawan (2022)
21	Determinants of Islamic social reporting disclosure and its effect on firm's value	Susbiyani et al. (2022)
22	Islamic Social Reporting in Indonesian Islamic Bank: A Systematic Literature Review	Wijayanti et al. (2023)
23	Islamic social reporting index, company performance, and market performance	Lindrianasari et al. (2023)
24	What drives the level of social reporting disclosure at Islamic commercial banks?	Salman (2023)
25	Contribution of Green Banking to Performance Based on Integrated Sharia Maqasid: The Moderation Role of Islamic Social Reporting	Aisah et al. (2024)
26	The Role Of Islamic Social Reporting In Mediating The Board Of Directors And Market Performance	Halim et al. (2024)

Table 2. Scopus Quartile

Quartile	Total	Percentage
Q1	2	7.69%
Q2	3	11.54%
Q3	8	30.77%
Q4	13	50.00%

The distribution of articles based on Scopus Quartile rankings shows that most publications are indexed in Q4 journals, comprising 50% of the total. Meanwhile, articles published in Q3 journals account for approximately 30.8%, followed by 11.5% in Q2, and only 7.7% in Q1 journals. This composition indicates that research on ISR and CSR within the Islamic context is still predominantly published in lower- to mid-tier journals.

Nevertheless, several articles published in Q2 and Q3 journals recorded high citation counts, suggesting that the quality and relevance of a study are not solely determined by the quartile ranking of the journal in which it is published. The dominance of Q4 journals also reflects that this field remains an emerging topic, with substantial potential to progress toward publication in higher-ranked journals in the future.

Table 3. Year of Publication

Year	Total	Percentage
2006–2016	3	11.5%
2017–2019	7	26.9%
2020–2022	10	38.5%
2023–2024	6	23.1%

In terms of publication timeline, the research spans from 2006 to 2024, with a significant increase beginning in 2017. The distribution of data shows that the period from 2020 to 2022 was the most productive, contributing approximately 38.5% of the total publications, followed by the years 2023–2024 with 23.1%. Prior to 2017, publications were still very limited, accounting for only about 11.5%.

The rise in publications after 2020 coincides with the growing prominence of sustainability and ESG (Environmental, Social, and Governance) issues, which stimulated academic interest in examining social reporting within Islamic financial institutions. Moreover, the post–COVID-19 period heightened awareness of corporate social responsibility, particularly within the framework of Islamic values. This indicates that ISR and Sharia-based CSR topics have received increasing attention as a response to the growing demand for transparency, ethics, and sustainability in modern business practices.

Table 4. Total Authors

Authors	Total	Percentage
1–2	8	30.77%
3	9	34.62%
4–6	8	30.77%
≥7	1	3.85%

The distribution of the total number of authors indicates that small- to medium-scale collaborative research is the most dominant. Approximately 34.6% of the articles were written by three authors, while another 30.8% were written by one to two authors, and 30.8% were authored by four to six individuals. Only one article (3.8%) involved more than seven authors. This pattern suggests that most studies are conducted in small research teams, typically within the same institution or country.

The limited cross-institutional or international collaboration may be one of the factors contributing to the concentration of publications in Q3 and Q4 journals. Nevertheless, some studies with a larger number of authors tend to produce more comprehensive articles and achieve higher citation counts, indicating that broader collaboration can enhance the scholarly impact of research.

Table 5. Research Purpose

General Theme	Research Purpose	Percentage
Analysis of Determinant Factors (Antecedents)	Examining the influence of corporate governance, firm size, or Islamic values on Islamic Social Reporting	60%
Evaluation / Consequences (Outcomes)	Assessing the impact of ISR on financial performance or corporate image	15%
Conceptual / Review / Methodological Studies	Developing a conceptual model of ISR or conducting a systematic review	25%

Research objectives are generally divided into three main categories: explaining the factors influencing ISR disclosure (antecedents), analyzing the impact of ISR on certain aspects (consequences), and developing conceptual models or theories. Approximately 60% of articles focused on the determinants of ISR, such as corporate governance, company size, profitability, and the existence of a *sharia supervisory board*. Meanwhile, approximately 15% of articles examined the consequences or impacts of ISR, for example on financial performance or company reputation, and the

other 25% were conceptual or review-based. These results indicate that research in the field of ISR still tends to be *causal explanatory*, with a focus on testing the relationship between variables, while evaluative and theoretical research is still relatively limited. This opens up opportunities for the development of research that is more oriented towards social consequences and the values of *maqasid sharia* in the future.

Table 6. Research Topics

Category	Total	Percentage
Antecedent	16	61.5%
Consequence	1	3.8%
Conceptual / Evaluative / Review / Mixed	9	34.6%

Based on the research topic, most articles (around 61.5%) raised the theme of antecedents or causal factors, while 34.6% discussed conceptual, review, or evaluative topics, and only 3.8% discussed *the consequences* or impacts of ISR. The dominance of antecedent-themed research shows that the main focus of researchers is still on efforts to understand what drives companies, especially Islamic banks, to disclose social information in accordance with Islamic principles. However, the total number of studies that assess the effect of ISR on public perception, institutional reputation, or social welfare is still very limited. This indicates an interesting research gap that needs further study, especially in the context of the application of *Islamic value-based reporting* to the social and economic impacts of the community.

Table 7. Research Type

Type	Total	Percentage
Quantitative	19	73.08%
Qualitative	6	23.08%
Mixed Methods	1	3.85%

In terms of approach, quantitative research dominated at 73.1%, while qualitative research reached 23.1%, and mixed methods only 3.8%. The dominance of quantitative methods indicates researchers' preference for *positivistic approaches* that emphasize hypothesis testing using numerical data. Conversely, qualitative approaches are still relatively rarely used, usually limited to content analysis of Islamic bank annual reports or specific case studies. The limited use of *mixed methods approaches* indicates a significant opportunity to combine the strengths of both approaches for more comprehensive and contextual research results. Going forward, in-depth qualitative or *triangulation research* can provide a broader understanding of the

implementation of Islamic values in social reporting practices.

Table 8. Data Analysis Methods

Method	Total	Percentage
Multiple Regression/ Panel Regression	9	34.62%
Descriptive/Content Analysis	8	30.76%
SEM/MRA/Bibliometric/ Case Study	9	34.62%

In terms of data analysis techniques, there are three large groups of methods used. Approximately 34.6% of articles used multiple regression or panel data, 30.8% used descriptive analysis or content analysis, and another 34.6% used advanced methods such as SEM, MRA, bibliometrics, and case studies. These results indicate that although multiple regression remains the primary method, there is an increasing trend in the use of more complex and comprehensive analytical methods. Methods such as SEM or bibliometric analysis reflect the evolution of more advanced research methodologies and are oriented towards theory validation. However, the use of longitudinal and experimental methods is still rare, meaning that the aspect of long-term *causal inference* remains underexplored.

Table 9. Research Variables

Average	Total Variables	Minimum	Maximum
4.04		2	6

From the data processing results, it is known that the average article uses around 4 research variables, with a minimum total of two and a maximum of six variables. This composition indicates that the majority of studies have a moderate model not too simple but also not too complex. The most frequently appearing variables include *corporate governance*, *firm size*, *profitability*, *sharia supervisory board*, and *Islamic Social Reporting disclosure*. The use of these variables shows a strong focus on aspects of corporate governance and performance as the main factors in ISR disclosure. However, variables that measure Islamic values directly, such as *the maqasid sharia index* or *Islamic ethics*, are still rarely used, even though they have great potential to strengthen the Islamic identity in research in this field.

Table 10. Research Citations and Impact

Indicator	Average value	Median	Maximum
Cites per Year	2.16	0.74	16.37
Total Citations	21.77	3.5	311.03

In terms of citations, the average article has approximately 21.77 total citations with an average of 2.16 citations per year. The low median value (3.5 total citations) indicates that most articles have not had a significant academic impact, possibly because the majority were only published in the last five years. However, there are several articles with high total citations (more than 300 times), indicating the existence of *landmark papers* that are main references in the field of ISR. This distribution pattern shows a *long tail phenomenon*, where only a small number of articles receive high citations while most remain limited in reader reach. Furthermore, the relationship between total authors and citation rate does not show a strong correlation, indicating that the quality and relevance of the topic are more determinants of the level of readability than the size of the research team.

4. CONCLUSION

Based on the bibliometric analysis of 26 articles on Islamic Social Reporting (ISR) collected from Scopus, Publish or Perish, and manual searches, several key conclusions can be drawn. Overall, ISR remains an emerging field, reflected in the concentration of publications in Q4 (50%) and Q3 (30.77%) journals, with limited presence in higher quartiles. Research activity increased notably after 2017, reaching its peak between 2020-2022, influenced by the global rise of sustainability and ESG agendas.

Authorship patterns show that ISR studies are typically produced by small teams with minimal cross-institutional or international collaboration, indicating that the research network remains largely domestic. Most studies examine antecedents of ISRs such as governance quality, profitability, and firm size while research on ISR outcomes (financial performance, reputation, or social value) is still limited. Methodologically, the field is dominated by quantitative approaches (73%), particularly regression and panel data analysis, whereas qualitative and mixed methods remain underdeveloped.

Citation patterns reveal generally low citation levels, though a few highly cited works serve as landmark studies, suggesting that the field is still consolidating its academic influence. Overall, ISR research is growing but still faces conceptual and methodological gaps, especially in integrating Islamic values with broader sustainability frameworks.

This research has limitations. The dataset includes only publications explicitly using the term "Islamic Social Reporting" and is restricted to Scopus and PoP, potentially excluding relevant studies. The analysis is descriptive and does not employ network mapping tools like VOSviewer, limiting insights into author, institutional, and thematic linkages.

The authors suggest that Future studies should broaden database coverage, incorporate advanced bibliometric tools, strengthen cross-country collaboration, and diversify methods particularly qualitative, mixed-method, and interdisciplinary Islamic perspectives to enhance contributions to Islamic accounting and finance research.

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