

Review on Islamic Social Reporting (ISR) Research

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Abstract

This study aims to determine the development and trend map of Islamic Social Reporting (ISR) outbreak research that is published by a reputable journal in the theme of Islamic economics and finance. The data analyzed were more than 91 publications of Scopus indexed publications. The export data is then processed and analyzed using the R Biblioshiny application program to find out the bibliometric map of the development of Islamic Social Reporting research. The results showed that the number of publications on the development of Islamic Social Reporting research experienced a significant increase. The results show that the highest number of document types are journal articles. The most popular authors are Amran A, and the most popular keyword topics are Islamic, reporting, and social. Islamic Social Reporting has become an important part of the discussion of the financial business; not only in banking, but also in the corporate business.

Keywords: *Islamic Social Reporting, Islamic Accounting, Bibliometrics, R*

INTRODUCTION

The history of accounting has developed rapidly, especially after the industrial revolution. Since the industrial revolution, the phase of accounting development has led to management accounting. This causes accounting reporting to emphasize more on the needs of management about accountability to owners of capital. Because of the importance of paying attention to the owners of capital, the company's management continues to strive to maximize profits. Companies as one of the economic actors have a considerable influence on economic life and society at large. The company not only plays a role in providing goods and services needed by the community, on the other hand, the community also gets the negative impact from these business activities. So that accounting plays a role in producing information about economic behavior resulting from company activities in its environment (Belkaoui, 2004).

Currently, the company orientation has started to include other objectives, namely how to build social welfare in the corporate environment or what is called building corporate social responsibility. The information disclosed is not only financial information but also other information, namely about social and environmental impacts resulting from company activities. Therefore, companies can gain legitimacy by showing social responsibility through disclosing CSR in the media, including in financial reports (Haniffa & Coke, 2005).

In Islamic business institutions such as Islamic banking and other institutions, disclosure of social performance has been widely practiced. Researchers in the world assess the social performance of Islamic institutions using Islamic social reporting developed by Haniffa (2002). Islamic Social Reporting (ISR) is a measure of the implementation of corporate social performance which contains a compilation of CSR standard items set by AAOIFI (Accounting and Auditing Organization for Islamic Financial Institutions) which is then further developed by researchers regarding CSR items. which should be expressed by an Islamic entity (Othman et al, 2009). The ISR index has disclosed matters related to Islamic principles such as zakat, sharia compliance, and transactions that are free from the elements of usury and gharar, as well as social aspects such as shadaqa, waqf, qardul hasan, to the disclosure of worship in Company environment.

Many previous studies have been conducted regarding the disclosure of corporate social performance. Such as the research conducted by Basamalah and Jermias (2005) shows that one of the reasons for management to do social reporting is for strategic reasons. Disclosure of social performance reports in annual reports can also be an added value for companies, but these disclosures are still different from one another because many factors influence it, for example, due to different company sizes (Reverte, 2008; Othman, et al 2009; Branco & Rodriguez. , 2006; Zain, 1999; Romlah et al., 2003; Hossain, 2008). There are also various disclosures of social performance due to the level of performance (Inchausti, 1997; Janggu, 2004; Hossain, 2008). Whatever the reason, disclosure of social performance in financial statements must be done because Islamic accounting is not only concerned with the needs of certain parties but also to create balance and justice in society as a whole (Hameed, 2008).

Many articles regarding disclosure of corporate social performance use Islamic Social Reporting measures, so we intend to research these articles to find a mapping of research results from articles that have been published to date.

LITERATURE REVIEW

The concept of social accountability is related to the principle of full disclosure to meet the public's need for information. In the Islamic context, the public has the right to know various information regarding organizational activities. This is done to see whether the company continues to carry out its activities according to sharia and achieve the stated goals (Baydoun & Willet, 1997).

Haniffa (2002) states that the practice of disclosing social information according to an Islamic perspective should be different from conventional perspectives because the types of information that need to be presented are also different. It's just that the absence of a CSR standard in sharia makes the CSR reporting of sharia companies, not uniform and standard. The standard issued by AAOIFI cannot be used as a CSR disclosure standard because it does not state all CSR-related items that a company must disclose. Othman et al (2009) in their research show that most social performance disclosures are still at the conceptual stage. This is because there is no standard that companies can adopt in implementing these sharia CSR. Research in the realm of Islamic CSR generally uses the Islamic Social Reporting index model which is developed based on reporting standards based on AAOIFI which is then developed by each of the subsequent researchers (Haniffa, 2002; Maali et al, 2006; Othman et al, 2009). The use of Islamic Social Reports (ISR) is intended to fulfill the goals of accountability and transparency as a form of relationship between humans and God, humans and humans and humans and the universe. Haniffa (2002) proposes the ethical principles and content of ISR based on five dimensions: finance and investment, products, human resources, society, and the environment. In particular, the ISR index is an extension of social reporting which includes public expectations not only about the role of companies in the economy, but also the role of companies in a spiritual perspective (Haniffa, 2002). Besides, the ISR index also emphasizes social justice regarding reporting on the environment, minority rights, and employees.

METHODOLOGY

Bibliometric mapping is a research topic in the bibliometric field (Borner et al., 2003). Two bibliometric aspects that can be distinguished are the construction of the bibliometric map and the graphical representation of the map. In the bibliometric literature, the greatest concern has been with the construction of bibliometric maps. Research related to the effect of differences on size similarity (Ahlgren et al., 2003), and they were tested by different mapping techniques (Boyack et al., 2005).

The graphical representation of the bibliometric received less attention. Although some researchers seriously study problems related to graphic representation (Chen, 2003). Most of

the articles published in the bibliometric literature rely on simple graphical representations provided by computer programs. This study uses publication data in the form of papers sourced from various scientific journals and other sources with the theme of research related to Islamic social reporting (ISR). From the search results of the Scopus database, 91 published articles were obtained.

Research with the bibliometric method on the issue of Islamic economics and finance in general have been done by Antonio et al. (2020), Rusydiana (2021), Laila et al. (2021), Rusydiana et al. (2021), Marlina et al. (2021), Srisusilawati et al. (2021), Rusydiana et al. (2020) and Assalafiyah (2021). Antonio et al. (2020), for example, examines the development of halal value chain research topics that are currently developing. Meanwhile Rusydiana et al. (2020) tries to map research on the topic of Islamic accounting in general.

RESULTS AND DISCUSSION

Source

The following is a table showing a collection of documents used in research with the theme of Islamic Social Reporting in Islamic economic and financial research. The number of documents used is 91 documents divided into 5 types of documents, including journal articles (73 documents), books (4 documents), book chapters (1 document), publication journals (5 documents), and review documents (8 documents).

Table 1: Document Types

No	Document Types	Number of Articles
1	Journal article	73
2	Book	4
3	Book chapter	1
4	Conference paper	5
5	Review	8
	TOTAL	91

Based on the results of the grouping of document types above, the type of document that is most widely used as research subjects for the ISR theme is documents in the form of journal articles with a percentage of 80% or as many as 73 documents. Meanwhile, the documents used at least are 1% book chapter documents or 1 document. This shows that the references used are quite valid because most of them come from documents in the form of scientific articles.

Furthermore, research is also conducted based on the average citations/quotes in papers related to the theme of Islamic Social Reporting in Islamic economic and financial research, both on average per year and per article. The period the research carried out under this theme was published for 14 years from 2006 to 2021. From the following table, it is known that the most published papers related to the ISR theme in Islamic economic and financial research were mostly published in 2019 with several publications. as many as 14 documents.

However, this does not rule out that in 2020 there could be an increase in the number of studies conducted from the previous year.

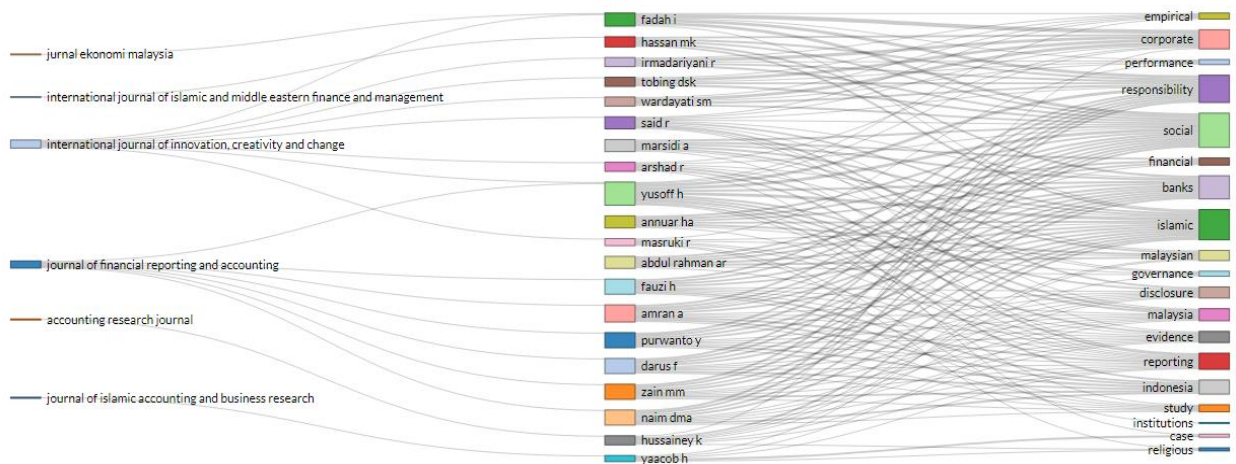
Table 2: Total Citations

Year	N	Mean TC per Article	Mean TC per Year	Citable Years
2006	1	173.00	11.53	15
2007	3	50.00	3.57	14
2008	1	11.00	0.85	13
2009	1	23.00	1.92	12
2010	3	51.67	4.70	11
2011	6	13.50	1.35	10
2012	2	10.00	1.11	9
2013	5	19.60	2.45	8
2014	6	24.33	3.48	7
2015	4	13.00	2.17	6
2016	7	13.86	2.77	5
2017	8	3.50	0.88	4
2018	10	2.70	0.90	3
2019	14	1.71	0.86	2
2020	19	0.47	0.47	1
2021	1	2.00		0
Total	91			

Then, based on the average total citation for each article the highest occurred in 2006 with an average of 173 citations. Meanwhile, for the average citation per year, the study with the highest citation also occurred in 2006 with 11 citations. This shows that the papers published in 2006 were cited more than other years in the theme of Islamic Social Reporting.

Three Fields Plot

Figure 1: Three Fields Plot



The Three Fields Plot image above is a picture consisting of 3 elements in it, namely, the name of the publication journal, a list of authors' names, and the theme/topic used. The three elements are connected by a gray plot which is related to one another. Starting from the name of the journal, then each journal shows the author who often contributes to its publication, then each writer shows the topic they often use for research carried out with the theme of Islamic Social Reporting in Islamic economic and financial research. The size of the rectangle illustrates the large number of publications associated with each of these elements.

From the picture above, it is known that in the first element, there are 8 journals indexed in the Three Fields Plot that publish Islamic Social Reporting themed papers. The top journals that publish the most number of papers with the theme of Islamic Social Reporting in Islamic economic and financial research are the Journal of Financial Reporting and Accounting and the International Journal of Innovation, Creativity, and Change which are depicted with dark blue and light blue rectangles.

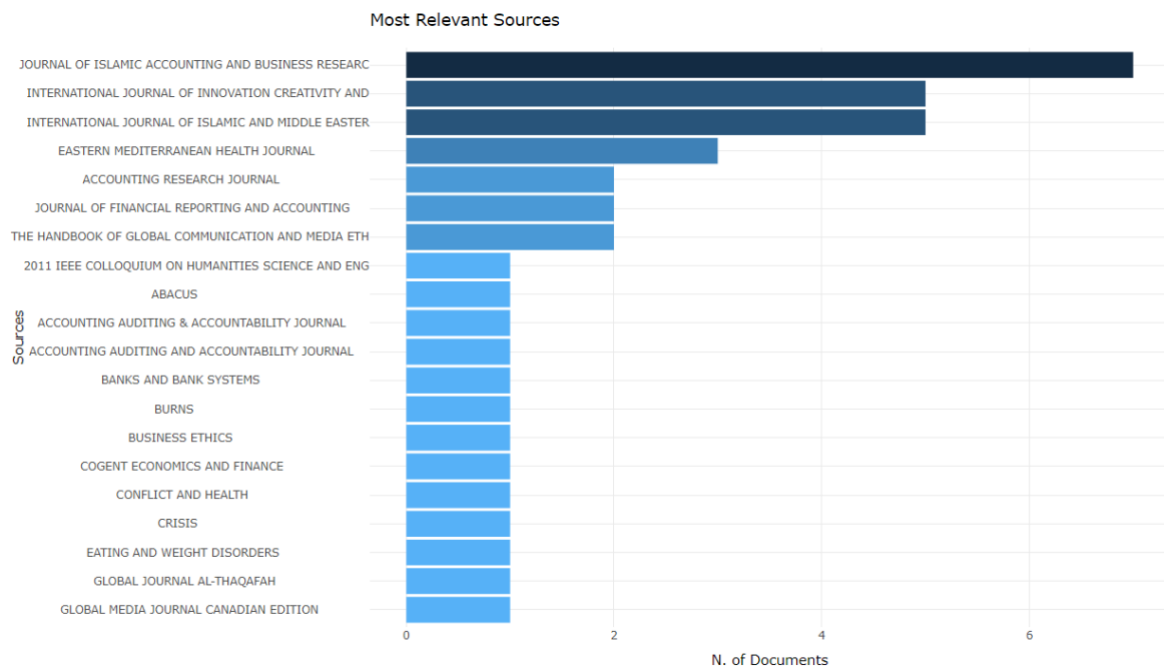
Then, go to the second element in the middle of the image, which shows the author's name. Where several authors are linked with previous journals such as Naim DMA who are linked with the Journal of Financial Reporting and Accounting. The author will also be associated with topic keywords that are often used on the right of the image. In this study, there were 20 top researchers enrolled in this plot. The size of the rectangle indicates the respective quantity of research publications from each author. As for this study, the authors mostly publish the theme of Islamic Social Reporting in Islamic economic and financial research, namely Yusoff H, who is described by a bright green rectangle.

Finally, the third element that describes the research topic which is on the right side of the picture. Each topic is connected with writers who write a lot on related topics. From the results of the image, there are 20 keyword topics listed. Of all the topics that arise, the word social is a word that often appears marked with a bright green rectangle. Meanwhile, the word Islamic in dark green is in the second position and is followed by the word responsibility in the third place with a purple square. This illustrates that the theme of Islamic Social Reporting is closely related to research on social, Islamic, and responsibility themes in Islamic economic and financial research.

Most Relevant Sources

The figure below shows the number of research documents published by each journal based on their level of relevance to the theme of Islamic Social Reporting in Islamic economic and financial research. The data shows a list of the names of the top journals that publish the most and the interval for the number of documents published with a blue bar chart. The darker the blue color indicates the more quantity and relevance of the research theme, the number of documents published by all journals ranges from 0 to more than 6 documents.

Figure 2: Most Relevant Sources

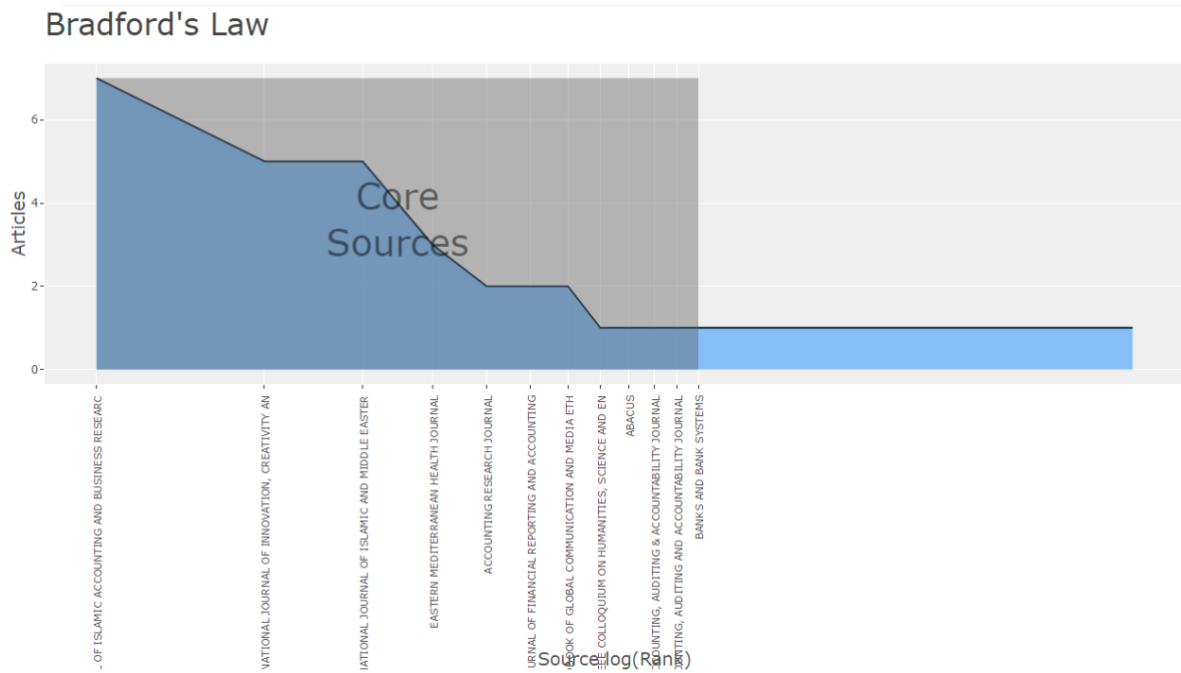


The Journal of Islamic Accounting and Business Research is a journal that is in the top position with more than 6 published documents shown in a dark blue bar chart compared to the bars of other journals. This is because the journal is very relevant to the themes discussed. Meanwhile, for the journals that are in the lowest position with the number of publications 1, there are 13 journals marked in bright blue. This means that in terms of quantity and relevance the theme of Islamic Social Reporting is still lacking. Also, a total of 20 journals are listed in the most relevant data sources

Bradford's Law

Furthermore, literature will be displayed based on Bradford's law, namely the classification of journals based on their productivity level which is divided into several sections, including core journal groups, intermediate journal groups, and broad journal groups. The core journal groups are indicated by shaded sections and annotated core sources. Journals that fall into this category are journals with the highest level of productivity in the theme of Islamic Social Reporting on Islamic economic and financial research for a specified period.

Figure 3: Bradford's Law

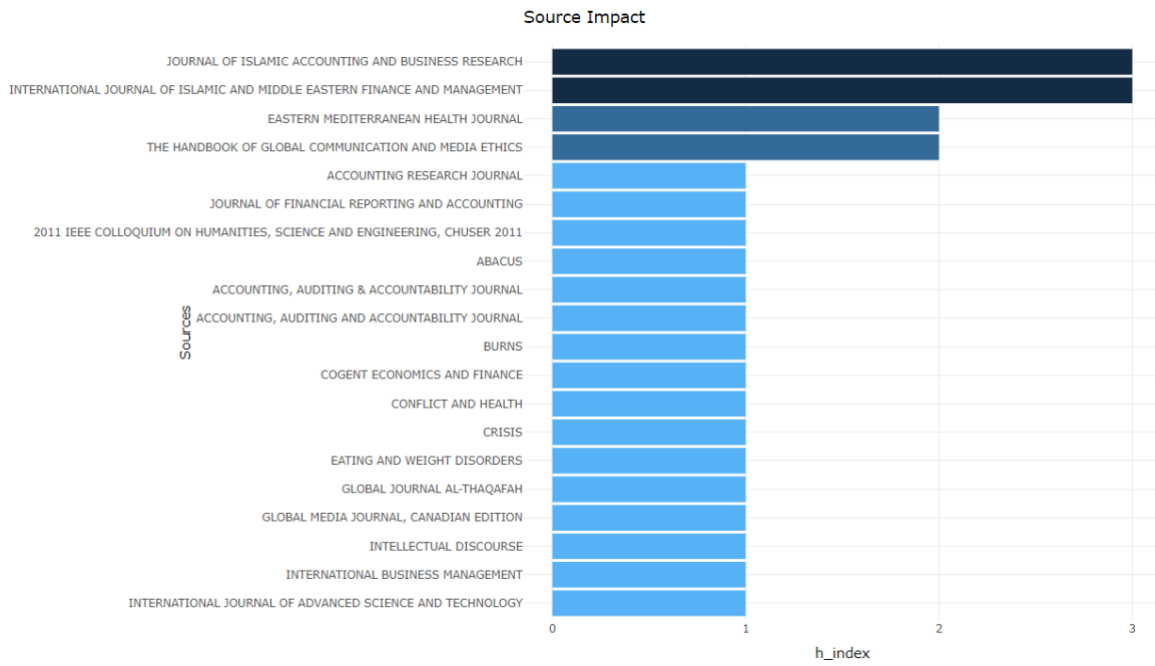


Based on this picture, it shows the largest journal with the highest publication quantity with more than 6 research documents, namely the Journal of Islamic Accounting and Business Research. Furthermore, in second place, there is the International Journal of Innovation Creativity and with 5 publications, and it is followed by other journals that are included in the core journal category with the theme Islamic Social Reporting on Islamic economic and financial research.

Source Impact

Journal calculations are not only made based on the quantity produced or its relevance. However, this research is also conducted based on the impact of each journal that publishes a paper with the theme of Islamic Fiscal by calculating the journal's h-Index which is depicted in a blue bar chart. Apart from showing the h-Index value obtained, the diagram above also illustrates the impact produced by the journal through the blue color shown. The darker the blue on the diagram, the greater the impact the journal will have

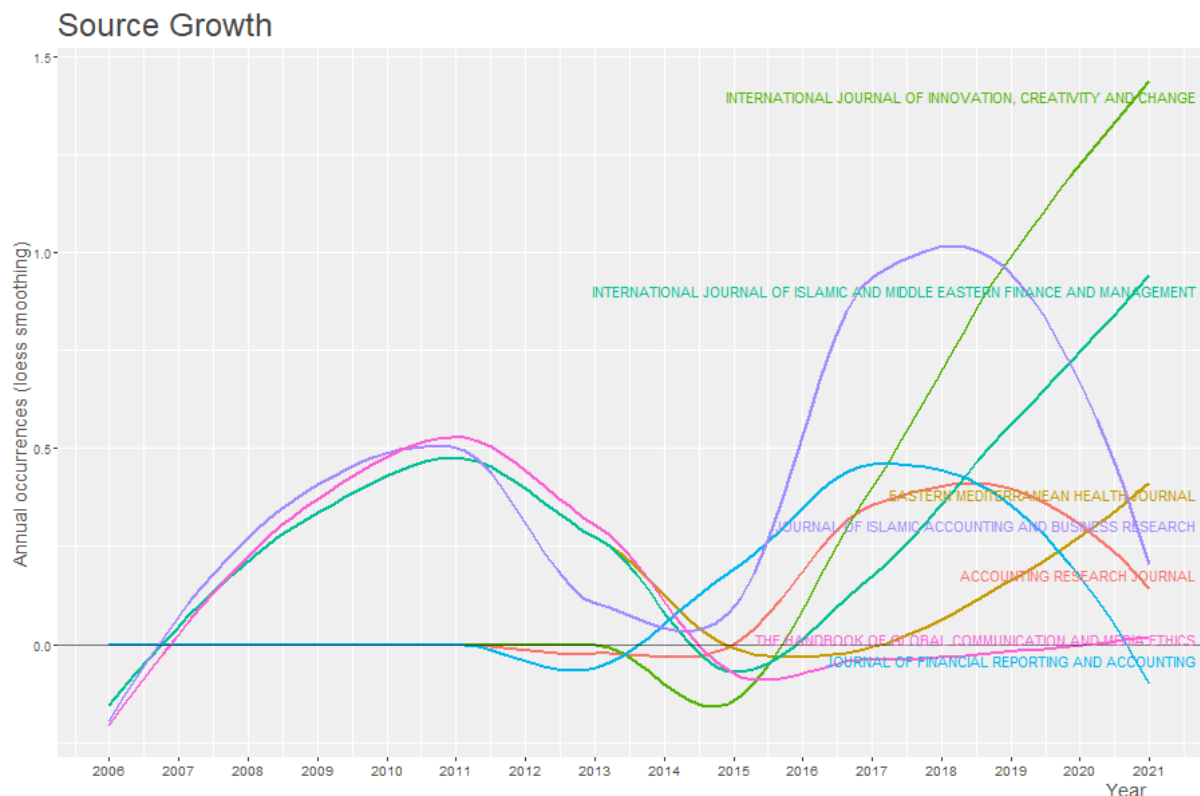
Figure 4: Source Impact



The data above shows that the Journal of Islamic Accounting and Business Research occupies the top position with an h-Index of 3 marked in dark blue. Meanwhile, other journals get an h-Index 1 of 16 journals marked with a bright blue color on the diagram, which indicates the low impact of these journals on the theme of Islamic Social Reporting on Islamic economic and financial research.

Source Growth

Figure 5: Source Growth

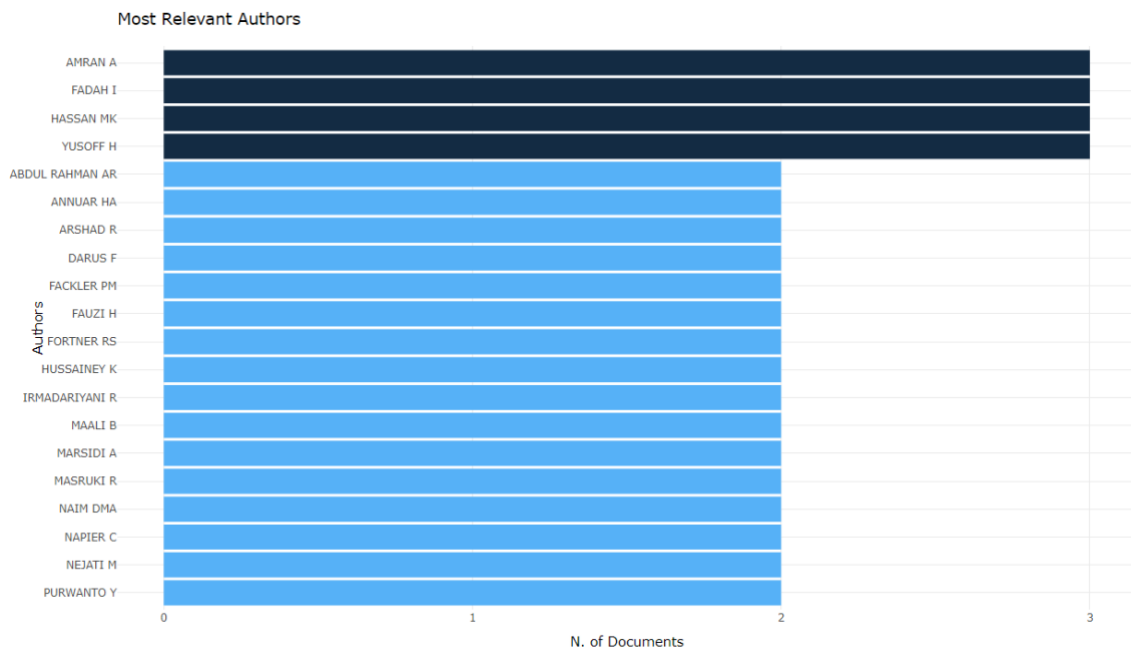


This study also discusses the development of journals that are the source of research on the theme of Islamic Social Reporting in Islamic economic and financial research. The curve above shows the development of the annual occurrence of each journal from 2006 to 2021. Where the curve illustrates that research with the theme of Islamic Social Reporting in Islamic economic and financial research tends to fluctuate in its publication. Overall, the curve above shows that the journal started to develop since 2007 and continues to increase, but decreased in 2012 and began to climb back up in 2015 and decline again in 2019

Most Relevant Author

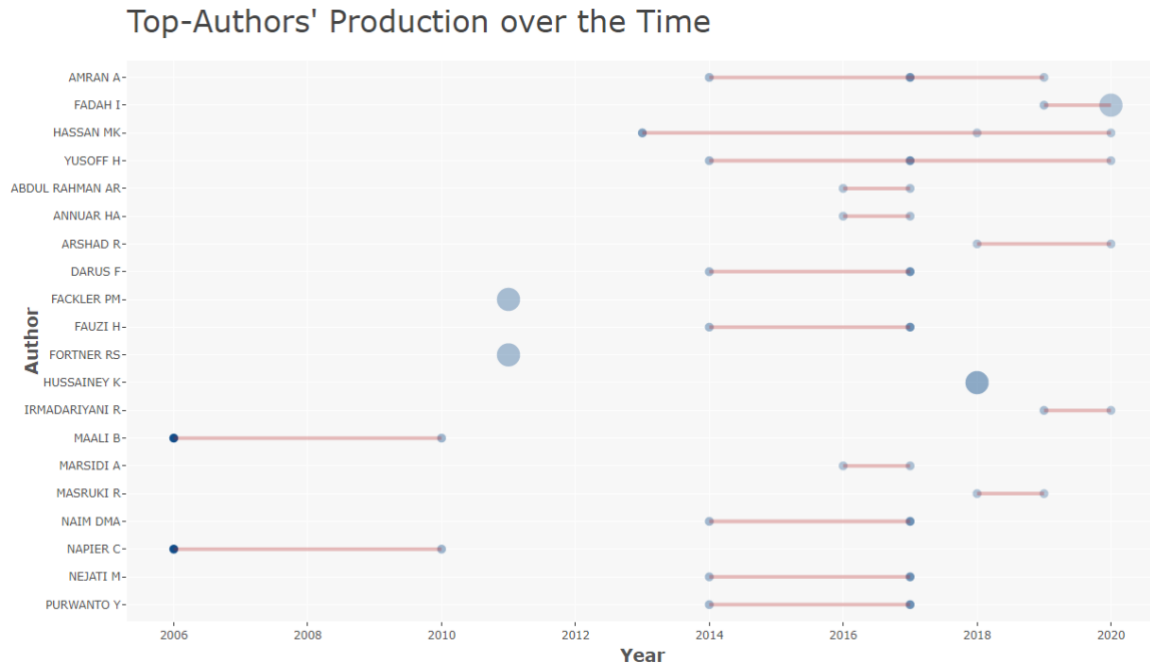
Authors who have published their papers can also be sorted by relevance to the ISR research theme based on the h-Index. My h-index values range from 0 to 3. The magnitude of my impact is marked in dark blue on the top bar chart. Wherefrom the figure below shows that the authors with the highest h-Index obtained Amran A, Fadah I, Hassan MK, and Yusoff H with the achievement of number 3 marked with a dark blue bar chart color describes the maximum impact. Meanwhile, 16 other authors obtained h-Index 1, which indicates that the resulting impact on the theme of Islamic Social Reporting on Islamic economic and financial research is still low.

Figure 6: Most Relevant Author



Top Author’s Productivity

Figure 7: Top Author’s Productivity



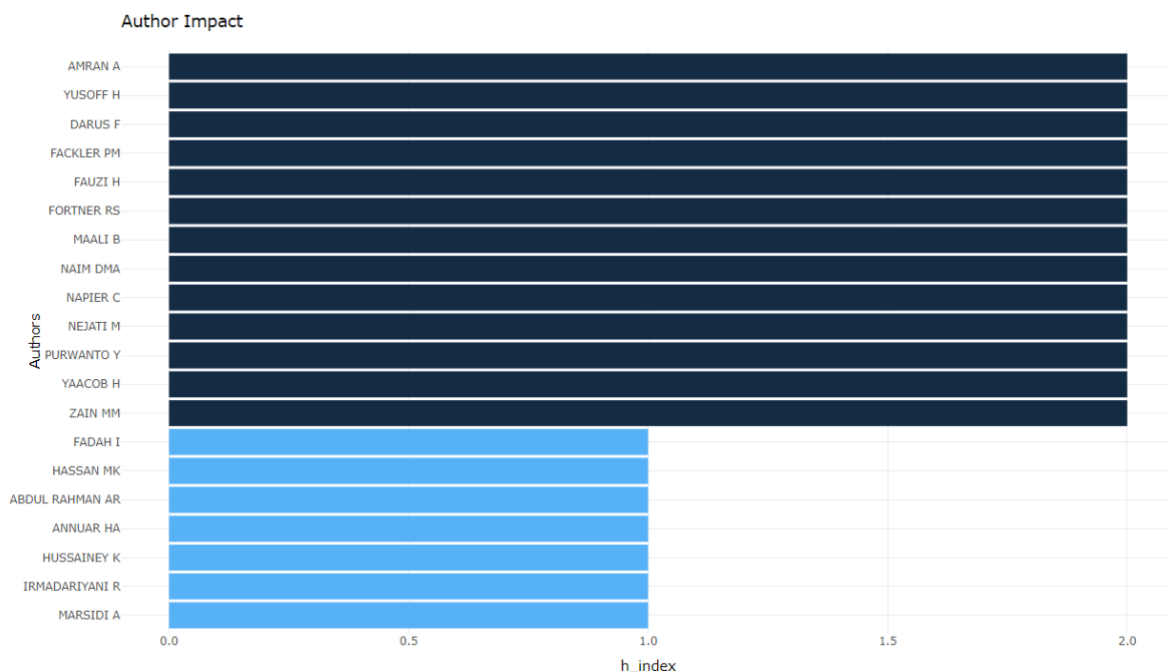
Productivity can not only be measured in published journals, but also the author in particular. Where in the picture above shows the productivity of some of the top authors during the period of the study, namely in 2006 to 2020. This productivity is shown by a red line from the beginning of the author publishing his research until the last year the author

was recorded to publish his research. Also, the circle in the red line shows the number of papers issued according to the applicable year.

The figure above presents a description of the author who has written research related to Islamic Social Reporting in Islamic economic and financial research for a long time or recently. The authors who first published research related to Islamic Social Reporting on Islamic economic and financial research, namely Maali B and Napier C from 2006 to 2010, were productive writing which increased every year. Meanwhile, the writer who has the longest period in researching the theme of Islamic Social Reporting is Hassan MK.

Author Impact

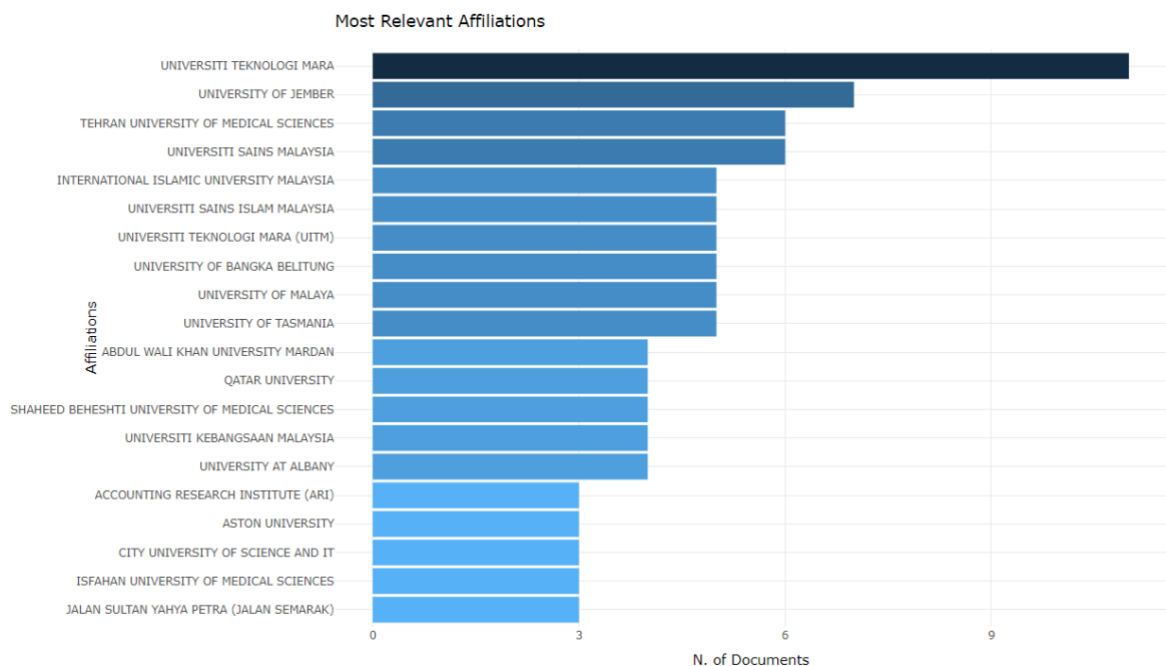
Figure 8: Author Impact



Authors who have published their papers can also be sorted based on the resulting impact based on the h-Index. My h-index values range from 0 to 2. The magnitude of my impact is marked in dark blue in the bar chart above. Wherefrom the picture above shows that there are 13 authors with the highest h-Index with the achievement of number 2 marked with a dark blue bar chart color that describes the maximum impact. Meanwhile, the lowest 7 authors obtained the h-Index 1 and the lower level of impact, namely the h-index 1.

Most Relevant Affiliations

Figure 9: Most Relevant Affiliations



The picture above shows the number of research documents with the theme of Islamic Social Reporting in Islamic economic and financial research based on the author's affiliation. The figure shows the top 20 affiliations and the number of published document intervals with a blue bar chart. The darker the blue indicates the more affiliation of the researcher. The number of documents published ranged from 0 to more than 9 documents.

Universiti Teknologi Mara is an affiliate that is in the top position with several publications of more than 4 documents. Furthermore, the University of Jember is in second place with the number of publications of 7 documents. Meanwhile, the other 18 affiliates only published less than 7 documents.

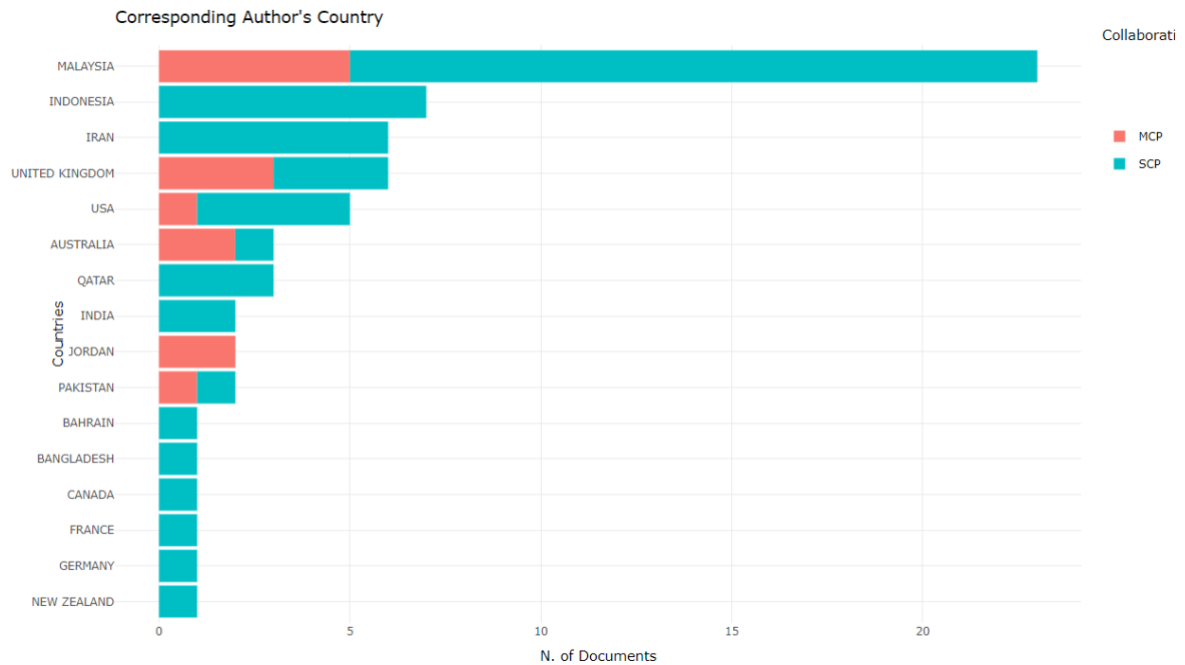
Corresponding Author's Country

The figure below shows the author's correspondence countries contained in each article with the calculation of the form of the entire collaboration of SCP (single country collaboration) or collaboration of one country, not MCP (multiple country collaboration) or collaboration between several countries. Here are the top 20 countries included in this data and the document quantity interval between 0 to more than 20 published paper documents with the theme of Islamic Social Reporting.

The results obtained are that Malaysia ranks first as a country with the highest quantity of author correspondence with more than 20 published papers. Furthermore, in second place in Indonesia with 7 published papers. Iran and UK occupy the third position with the number of publications of 6 documents. Furthermore, 16 other countries are in the next rank with less than 5 papers each

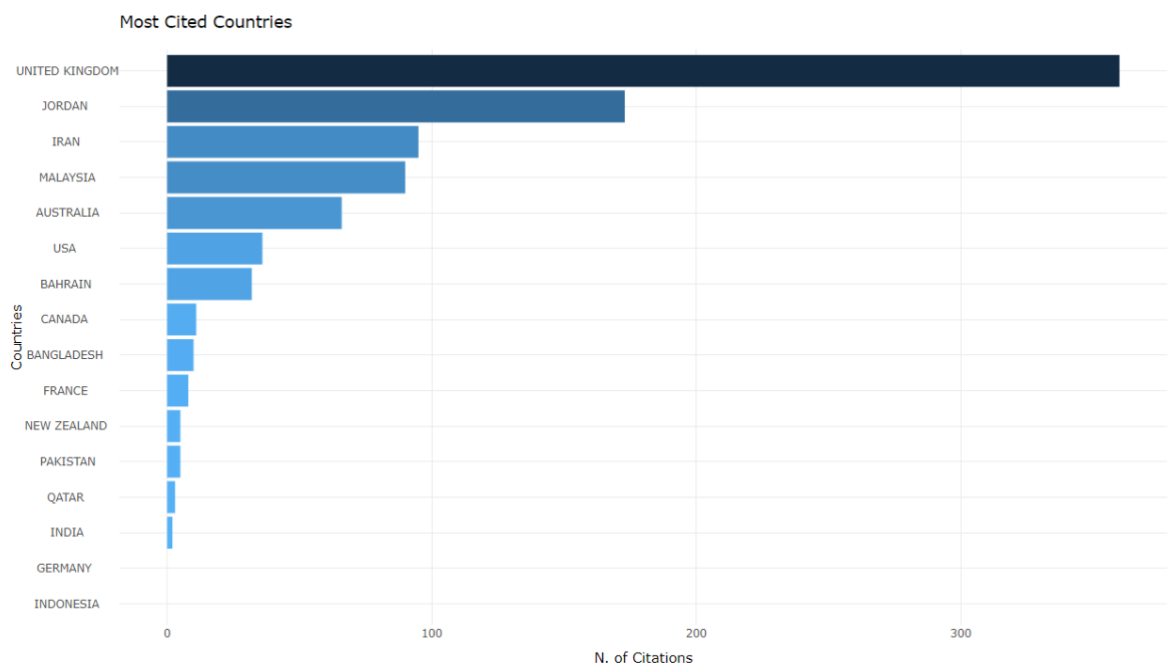
This data shows the need for an increase in the number of paper publications on the theme of Islamic Social Reporting in other countries, especially Indonesia, to research better new ideas and innovations related to Islamic Social Reporting so that it is hoped that it can produce better output.

Figure 10: Corresponding Author's Country



Most Cited Country

Figure 11: Most Cited Country

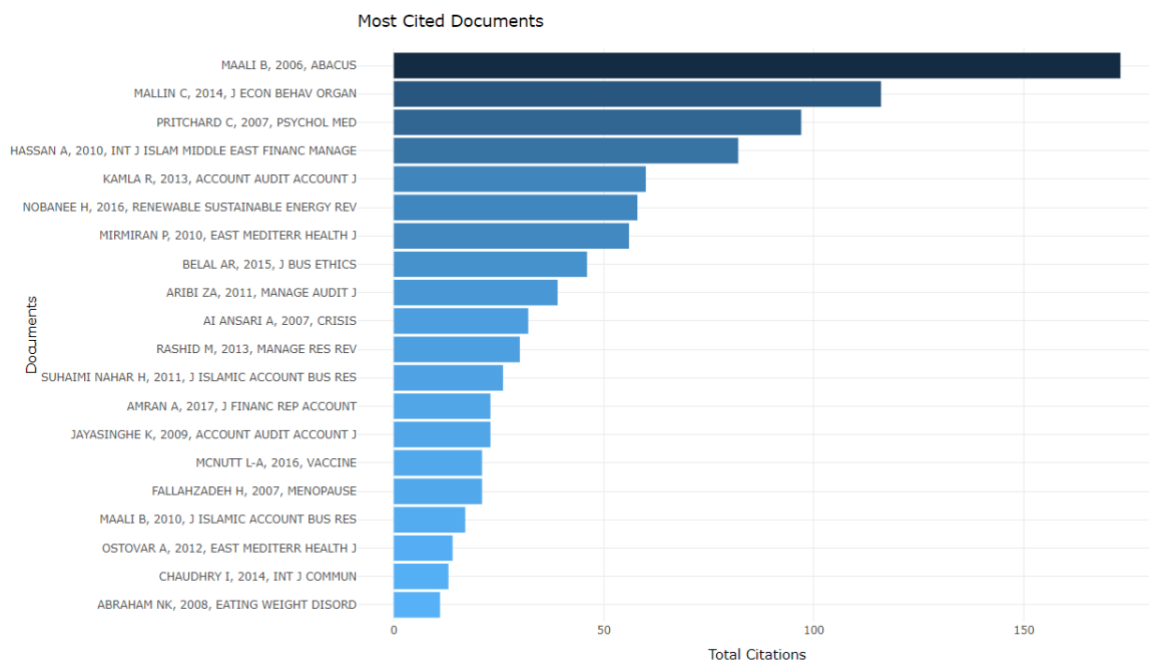


This study also classifies research with the theme of this research. This research also classifies research on the theme of Islamic Social Reporting based on the author's country of origin who is widely quoted. There are several countries quoted with the number of occurrences ranging from 0 to more than 300 occurrences. The United Kingdom is the most cited country, with more than 300 citations marked with the darkest blue diagram showing the largest number of citations and has high relevance to the theme of Islamic Social Reporting in Islamic economic and financial research. Then, Jordan is the country with the most citations in the second place with less than 200 citations. The next 12 countries have fewer than 100 citations. 2 countries have no citations at all, namely Germany and Indonesia.

Documents Analysis

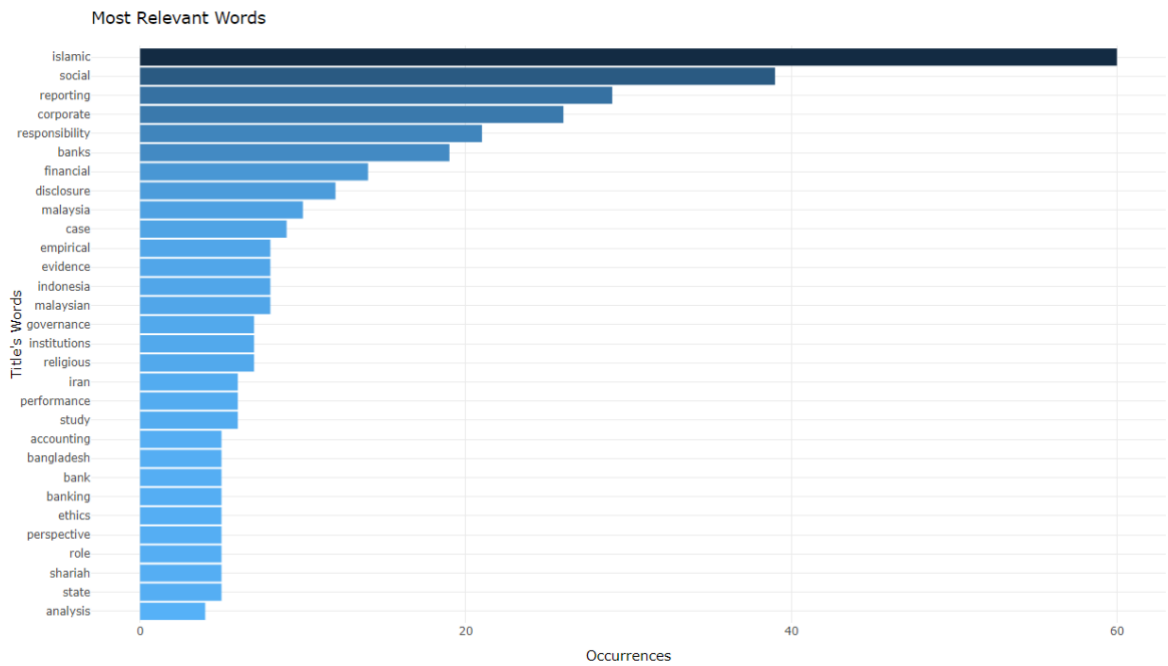
Next is to classify research on the theme of Islamic Social Reporting based on the most cited documents. There are several documents with a citation quantity between 0 and more than 150 appearances. The top document is marked with a dark blue diagram showing the comparison of the number of citations of a document relevant to the theme of Islamic Social Reporting in Islamic economic and financial research. Based on the graph above, the document that has been cited the most is Maali B (2006) in Abacus with more than 150 citations. Then in second place is Mallin C (2014) in the Journal of Economy Behavior Organization with several citations less than 150. Then, 18 other documents have several citations less than 100. While the documents that occupy the lowest position are Abraham Nk (2008) in the Eating Weight Discord

Figure 12: Most Cited Documents



Most Relevant Word

Figure 13: Most Relevant Word



Word Cloud

Figure 14: Word Cloud



Word Tree Map

Figure 15: Word Tree Map

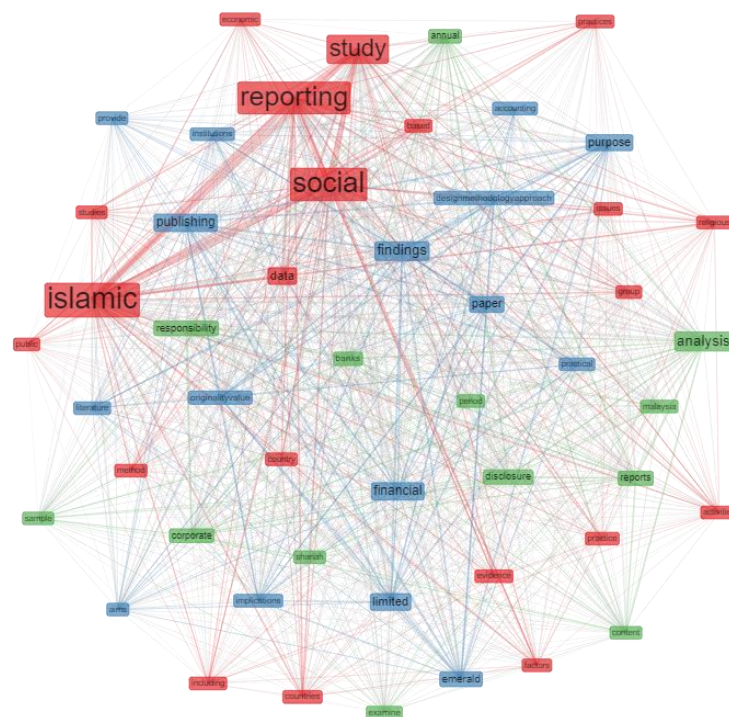


The bar graph Most Relevant word, Word TreeMap and Word Cloud above is a description of the words that often appear in the data collection of papers studied under the theme of Islamic Social Reporting on Islamic economic and financial research in different forms but with almost the same results.

The bar graph Most Relevant word, Word TreeMap and Word Cloud above is a description of the words that often appear in the data collection of papers studied under the theme of Islamic Social Reporting on Islamic economic and financial research in different forms but the results are almost the same. Based on the three-figure above, the words Islamic, reporting, and social are the words that most often appear in research on the theme of Islamic Social Reporting.

Co-occurrence network

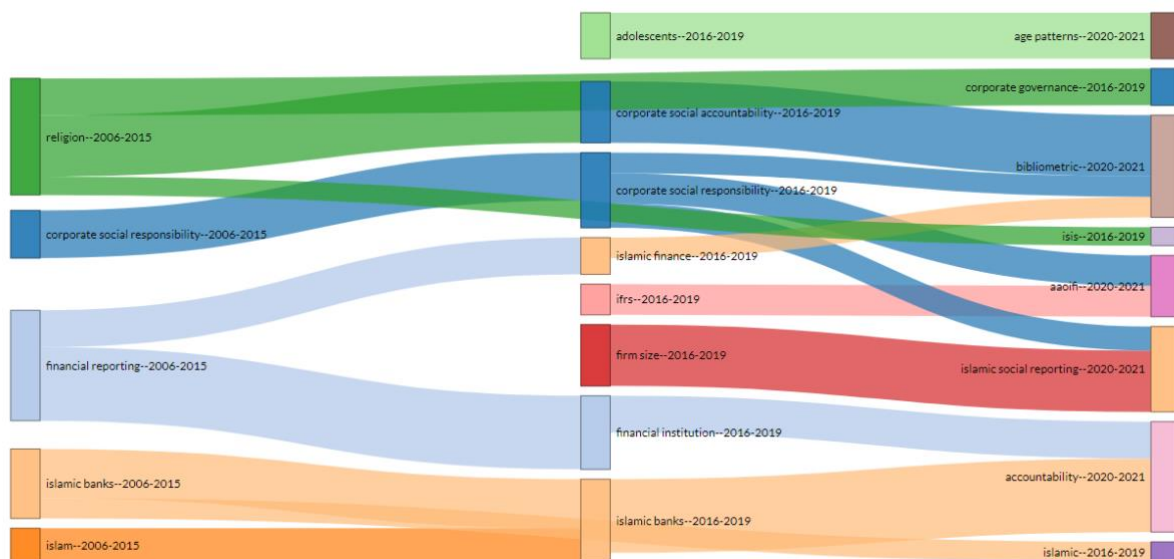
Figure 16: Co-occurrence network



Next is the Co-occurrence network which displays words in a colored square by considering the relationship between one word and another. Clusters with the same color indicate that the words are related to each other, while the size of the square shows the size of the relationship between words. Based on the picture above, the words Islamic, social, reporting, and study are the words that have the most relationship with other words in writing research on the theme of Islamic Social Reporting

Thematic evolution

Figure 17: Thematic evolution



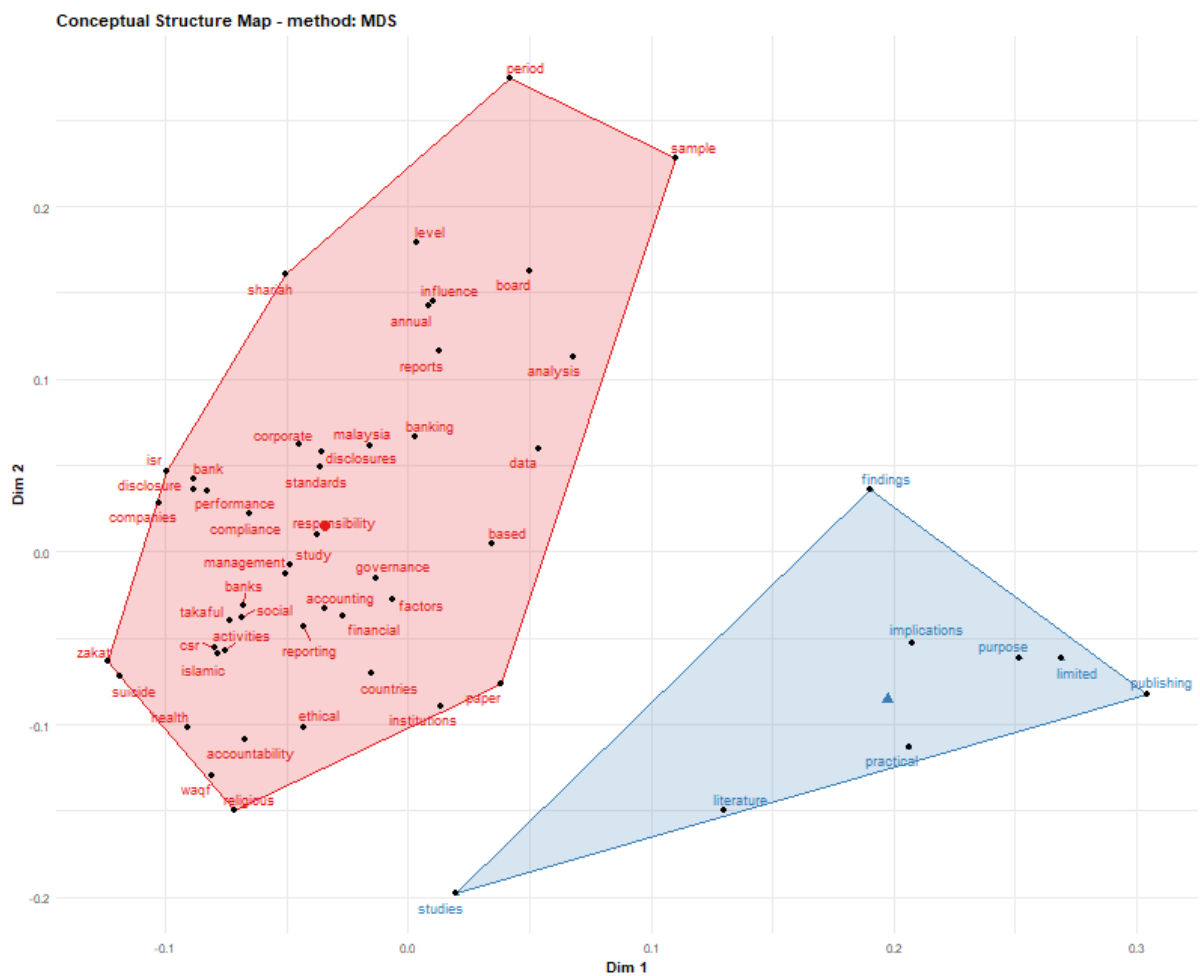
The themes used in papers that are the object of research continue to change, especially from papers that have recently been published when compared to papers that have been published for a long time. The evolution of the theme is shown in the image above. Although the theme of this research is Islamic Social Reporting, this data shows several sub-themes that are widely used. The left part shows some of the themes that are widely used from 2006 to 2015, there are 5 themes listed with different sizes depending on the quantity of use of the theme. The themes of financial reporting and religion were the most widely used in the 2006-2015 period.

The second part of the middle section shows several themes that have been widely used from 2016 to 2019. Some of the themes that emerged during this period were an evolution from the previously used themes and had links in the discussion, such as the financial institution theme that emerged was a form of revolution from the financial reporting. This shows that research using the financial institution theme is an extension of the research on the theme of financial reporting in previous studies. In this period, the themes of Islamic banking and social responsibility were the most widely used.

The third or right part shows the most recently used themes in the period between 2020 and 2021. There are 8 themes listed, of which the 3 most used themes are accountability, bibliometric, and Islamic social reporting.

Conceptual Structure Map

Figure 18: Conceptual Structure Map



This study also describes a conceptual structure map or contextual structure map of each word that often appears in research papers on the theme of Islamic Social Reporting by dividing it based on mapping the relationship between one word and another through area mapping. Each word is placed according to the values of Dim 1 and Dim 2 to produce a mapping between words whose values do not differ much.

In this data, there are 2 parts of the area which are divided, namely the red area and the blue area, each area contains words that are related to each other. Based on the picture above, the red area shows more and more various words included in it, this shows that many research papers link between the words listed in this area.

Collaboration network

Figure 19: Collaboration network



Next is the collaboration network, or a collaboration network between the authors of the Islamic Social Reporting theme paper. In the picture above, you can see that some of the names of the authors are displayed and some are related and some are not. The relationship between the authors is shown by clusters of color equations and lines between one name and another. The size of each square also indicates the number of papers published on this theme.

The data above shows a collaboration between the 3 clusters of related authors. The blue cluster shows the collaboration between Fadah I, Irmadayani R, Wardayati SM, and Tobing DSK. Then the yellow cluster shows the collaboration between Abdul Rahman Ar, Marsidi A, and Annuar Ha. The third cluster in green shows many authors of collaboration. The writers who are not related and indexed in the data above show that there is no collaboration between the authors and other authors in making papers related to the theme of Islamic Social Reporting

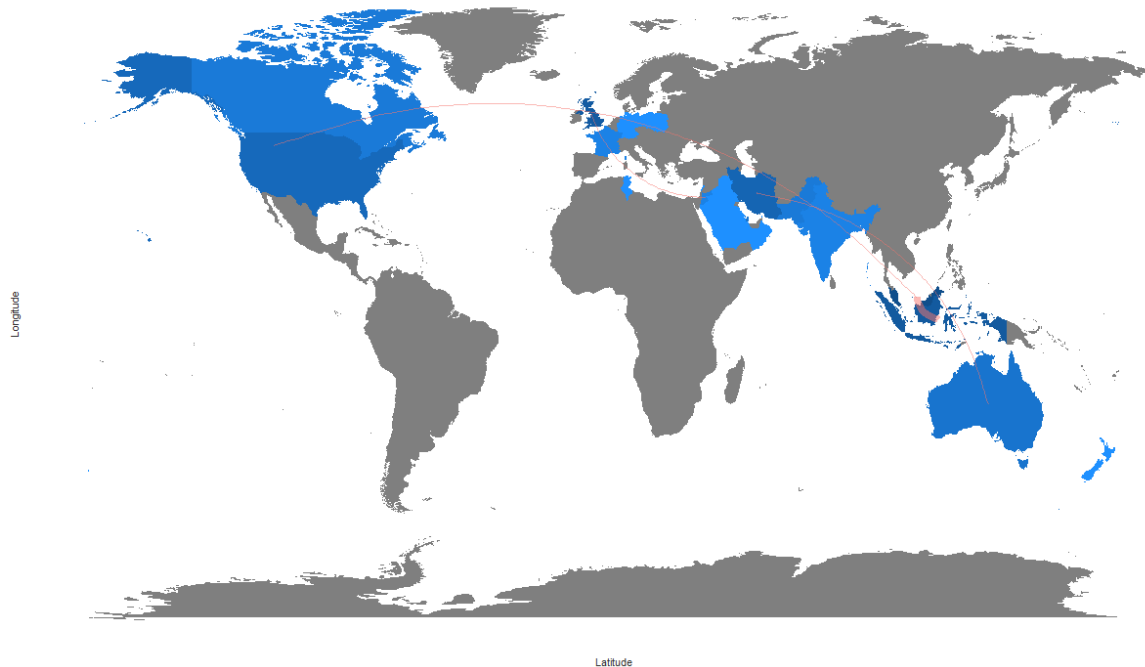
Country Collaboration Map

Furthermore, this research will present countries that collaborate in producing scientific research with the theme of Islamic Social Reporting in Islamic economic and financial research through a world map display. The thickness of the blue color on the map shows the countries with the most research production. There is a common thread that shows the linkages between countries. The thicker the threads indicate the more often these countries

collaborate. Based on the map image, Indonesia and Malaysia are the countries that have the most collaborations in research on the theme of Islamic Social Reporting.

Figure 20: Country Collaboration Map

Country Collaboration Map



FINDINGS

Articles with the theme of Islamic Social Reporting have continued to develop since Haniffa (2002) formulated a social performance disclosure model for Islamic financial institutions taken from AAOIFI. The development of articles with the theme of ISR can be seen from the increase in the number of articles published from 2006 to 2020. It can be predicted that in 2021 it will also increase. The continuous increase could be due to the absence of definite standards regarding the social performance disclosure model that must be carried out by a sharia-based company (Indriawati, 2019), so researchers are interested in conducting an in-depth study of this theme.

Of the articles that have been published, most of the authors cite articles that have been published for a long time, so that articles published in 2006 are the most cited compared to articles in 2020 or those that have just been published.

Of the journals listed, two journals are of most interest to authors with the theme of ISR, namely "international journal of innovation, creativity, and management" and "journal of financial reporting and accounting". From the two journals, there is an author who actively writes in both, namely Yusoff H. Also, Yusoff also develops the theme of ISR research to be more diverse so that it is not only focused on the theme of Islamic accounting, several words are often used as keywords, namely "social", "Reporting", "Islamic", "bank", "corporate",

"responsibility" and others. Therefore, Islamic Social Reporting has become an important part of the discussion of the financial business and not only in banking, but also in the corporate business. ISR discloses the social performance of Islamic business institutions which is the responsibility of the community for the impact of the business being carried out (Manasseh, 2004).

Meanwhile, based on Scopus indexing data, there are not many journals that are always actively publishing articles with the theme of ISR, there are 3 journals that publish at least 5 articles, most of them only publish 1 article. This is an important finding that there are still many opportunities for researchers to research the ISR theme and be published in Scopus indexed journals, on the other hand, reputable journals must continue to be open to receiving articles with the theme of ISR because this theme is very important for sharia business people. ISR is important because it can improve the reputation of the performance of Islamic financial institutions. If a company can disclose its social performance, it is considered an entity that the community can rely on (Wahyuni, 2018)

Based on the data obtained, only a few authors have had a major impact factor examining the topic of ISR. This means that qualified researchers have not contributed much to this theme. Whereas ISR is very helpful in developing sharia business, maybe because ISR is more specific to the accounting sector so that the intersection with the development of Islamic economics and finance is not too large.

The most productive affiliation is Universiti Teknologi Mara which is located in Malaysia. This fits perfectly with the first researcher on ISR who came from Malaysia. In addition, the majority of other affiliates also come from the same country, namely Malaysia and several other countries such as Indonesia, several countries in the Middle East and the United Kingdom. So it can be concluded that the ISR research domain is still around Asian countries and a little in Europe.

CONCLUSION

Research trends with the theme of Islamic Social Reporting continue to increase every year, but their development is still in certain countries, namely in the Asian region, especially Southeast Asia. Researchers also have not routinely researched this theme. Some of the most productive writers are Amran A, Fadah I, Hassan MK, and Yusoff H. Meanwhile, the most productive affiliates are Universiti Teknologi Mara, which comes from Malaysia, followed by the University of Jember from Indonesia. However, the majority of the citation of this article is from the United Kingdom, which shows that the writers who come from Europe are of good quality and other writers are very interested in quoting the article. As for the spread of the Islamic social reporting theme, it has spread not only to the field of Islamic banking but has spread to companies with the most frequently occurring keywords, namely "Islamic", "reporting", and "social".

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