

Literature Review A Bibliometric Analysis Of Islamic Business And Financial Management

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Abstract

This study aims to investigate systematic analysis of international scientific article literature with a focus on research on Islamic business and financial management, data search from the viewpoint of keywords, research sites and subjects, as well as the research methodology employed. The main conclusions of this study, which looked at 418 papers from other countries, are presented. First. Because human management has the potential to grasp its potential and reduce obstacles to achieving a goal, it is the first issue in the study of Islamic business and financial management. Financial management is essential since it is closely related to how the company manages its finances in the interim. Second, case studies and exploratory data sets are most frequently used. Third, both developed and developing countries have almost equal numbers of studies on Islamic finance and business management. Based on the Vosviewer bibliometric approach, fourth. Further investigation into these four issues is advised in order to advance Islamic business and financial management in the future.

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1. Introduction

Management experts give a range of categories, despite the fact that the substance and essence share a similar denominator (Kurt et al., 2020). Management is the process of successfully and efficiently planning, organizing, leading, and over-seeing organizational actions in all of their aspects (Khan & Rasheed, 2015). The rules and constraints that managers must follow in order to execute all business operations, each of which must be guided by management concepts based on the Qur'an and Sunnah, can be summed up as Islamic business management (Khan, 2016). Sincerity, truthfulness, dependability, equity, and accountability are the guiding principles. If management principles based

on the Qur'an and Sunnah are followed, it will be easy to carry out plans that have been developed with the right goals (Abdullatif & Sharif, 2020).

Shari'ah products give the community a sense of security and comfort, and because shari'ah financial management emphasizes the real sector more, it also has a big impact on the community (Rexhepi & Ramadani, 2016). Well-executed financial management that adheres to Shari'a norms and protects all parties from all types of damage can indirectly enhance profitability while also boosting financial performance in addition to offering the community moral benefits as clients (Santoso & Ahmad, 2016). In many areas of life, management becomes an essential instrument. As a result, ma-

management becomes an important metaphor for both people and groups. Although the fundamentals and core all have a single point of convergence, management experts provide a number of definitions (Rexhepi & Ramadani, 2016). Management is essential in the context of Islamic business because it forms the foundation of a traditional management system, which has failed to develop individuals who stand for integrity, happiness, and humanizing others (Tsalikis & Lassar, 2009). Traditional corporate management frequently prioritizes profits, which results in a decline in spiritual standards and morality. Islamic business management is based on the fundamentals of Islamic values and principles and references to the Qur'an and Sunnah as guidance. Islamic principles for conducting business (Ali & Al-Aali, 2015).

The goals of this study include an analysis of a systematic review of the literature published in international scientific journals on the subject of Islamic business and financial management, data search from the perspective of keywords, research locations and topics, as well as the research methodologies used. Choosing how to use a company's resources, such as people, capital, and equipment, to produce goods and services is the act of management. On the other side, Islamic management advocates seeking Allah SWT's pleasure and controls a company to attain the greatest results (Samsudin et al., 2020). This suggests that every activity is made in an effort to gain Allah SWT's blessings and approval. Islamic business, often known as Sharia business, refers to any transactions governed by sharia law or the Islamic system. The two terms that make up the phrase "sharia business" are business and Sharia. Business is anything having to do with buying, selling, or trading (Sheth, 2020; Feliyani, 2021). Sharia, on the other hand, refers to the beginning of the right path. The laws that Allah SWT delivered through Muhammad SAW for everyone's benefit, including those pertaining to religion, morality, and muamalah, are known as sharia (Riyadi, 2016).

In addition to describing how research on Islamic business and financial management has been conducted throughout a variety of nations, decades, themes, and methodologies, this study also explains how these themes have grown connections with one another. According to data gathered by experts, there has been a rise in study on Islamic business and financial management between 1979 and 2022. Academics investigating Islamic business and finance management are particularly interested in works published in 2016 and 2022 because of the

enormous growth in the volume of this research. The development of publications pertaining to Islamic business and financial management between 1979 and 2022 is depicted in the figure 1.

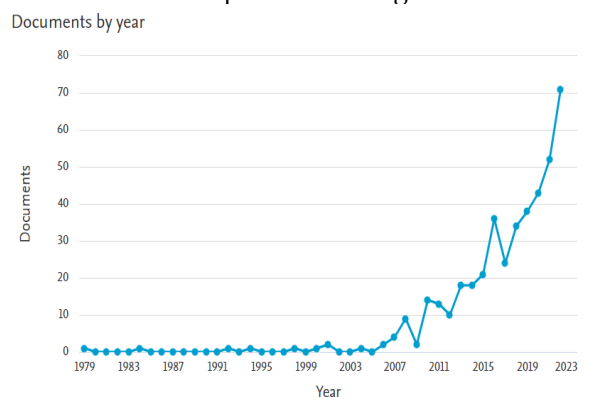


Figure 1. Number of Islamic Business and Financial Management Publications
Source: Scopus Database

According to the description above, this study has helped to provide research questions with answers. What are the subjects, research methodology, and research settings (locations and business fields) in Islamic business and finance management research are the primary inquiries. All Scopus papers on Islamic business and finance management were examined using bibliometric analytic techniques. A quantitative description of scientific communication is produced through bibliometric analysis using research structures, underlying topics, and relationships.

In the last ten years, there has been a major advancement in Islamic finance and commerce. Islamic money continued to function even after conventional finance collapsed as a result of the world financial crisis. As a result, Western economists began researching Islamic money (Ghلامallah et al., 2021; Boubker et al., 2021; and Widiastuti et al., 2022).

In fact, a number of sophisticated countries, like the United States and the United Kingdom, are currently teaching and practicing Islamic economic and business systems. In essence, this business should conduct itself in accordance with Islamic principles. Because the Islamic and capitalist systems are so dissimilar, it is impossible to run an Islamic-inspired firm using capitalism's management techniques. It appears that no academic research has been conducted to identify the best practices for Islamic company management, despite the rapid expansion of Islamic financial institutions. Instead, groupings of Islamic finance companies usually

establish that the business scope must adhere to Islamic criteria (shariah compliance).

2. Literature Review

Islamic Business and Financial Management

Historical studies show that since their time, Rasulullah SAW and his companions were aware of the fundamentals of effective business management with both divinity and humanity (Widiastuti et al., 2022). This may be demonstrated by examining present sharia laws and initiatives to develop a number of organizations that can foster strong corporate governance while abiding by sharia regulations. It has been observed that many companies, including those that claim to practice Islam, have as their main objective boosting shareholder wealth. This indicates that, in contrast to the stakeholder model, the shareholder form of corporate governance is really followed by many Islamic enterprises (Wijaya & Moro, 2022; and Pahlevi, 2022). The challenge for academics and researchers is to present Islamic corporate governance's theoretical foundations while also providing appropriate empirical evidence and case studies pertaining to both the actual practice of corporate governance and the potential evolution of the concept of corporate governance (Kurt et al., 2020). Generally speaking, Syar'i law is built on universally recognized principles and ideals including justice, openness, responsibility, and accountability. However, due to the fundamental differences between corporate goals based on sharia and conventional company goals, there would be discrepancies in the procedures and instruments needed for corporate governance (Halim et al., 2020).

Company management must be able to accomplish societal objectives in accordance with Sharia values and principles. In order for enterprises to fulfill their social obligations to society, corporate governance policies and practices must be developed in accordance with Islamic law and principles as revealed in the Al-Qur'an and Sunnah. It is possible to integrate Islamic organizational philosophy and business strategy with Islamic principles and values found in the Qur'an and Sunnah by separating corporate governance practices based on the degree of protection of the five pillars of life: religion (dien), soul (nafs), mind ('aql), descent (nasl), and wealth (maal) (Azmat et al., 2021). Therefore, a framework that offers a structured mechanism for Islamic organizations to create corporate

governance policies that reflect their operations and make long-term pledges to being accountable to Allah SWT as well as to community welfare and environmental preservation is required (Bousslama & Lahrichi, 2017).

It has been established that the concept of business management in Islam acts as a check and solution for the dominance of traditional corporate management by generating people who are profit-driven and devoid of strong moral and spiritual values. Additionally, corporate management that is not based on the spiritual fortitude of its managers can lead to subpar productivity, discord, and a penchant for other undesirable activities like financial manipulation scandals (Darus et al., 2013). Management can be viewed from two angles in Islam: as a science and as a practice. Because it is unrelated to civilizational principles, management is one of the wide sciences that is considered *fardu kifayah* to study. Hadlarah, or Islamic laws and values, regulate its conduct. It is recognized as a type of trade that adheres to Islamic sharia when considered from the standpoint of Islamic business. As a result, it is always carried out in Islam (Alwi et al., 2021).

The guiding principles for businesspeople to run their company, namely good behavior and civility in social interactions, are the cornerstone and essence of good behavior (Ali et al., 2013). All facets of humanity are included in this characteristic, which is highly valued. All Muslims must possess this characteristic. Islam condemns any business dealings that involve tyranny and demands that justice be applied in all commerce and business dealings (Khan & Rasheed, 2015). As is often declared in the Qur'an, Allah loves the righteous and despises the unjust. traditional corporate management's incapacity to create and support people who defend morality, happiness, and humanization of people Islamic business management, which is profit-driven and devoid of morality and spiritual concepts, is a cure for this inadequate management approach. Every Muslim who upholds Islam will receive instructions for running their company, including the Al-Qur'anic laws and sunnah for organizing, coordinating, controlling, inspiring, and leading (Mahdavikhov & Khotanlou, 2012).

According to the Islamic worldview, business decisions must be based on knowledge of how people communicate, interact with their environment, and view God. According to this principle, every Muslim who manages his finances or engages in business would feel God's presence in eve-

ry aspect of his life (Salahudin et al., 2016). This basis should guide every Muslim's business pursuits. This is done so that Islamic business and financial management can also be oriented toward the afterlife and not just be concerned with worldly success. The Islamic worldview holds that all humans were considered when Allah created the universe. Allah has provided mankind with access to these natural resources by skillfully exploiting, changing, and adapting them to fulfill human needs (Sakai, 2010; Abdellatef, 2021; and Sholihin et al., 2023).

In essence, every activity humans take is intended to fulfill their needs in the outside world. In terms of economic and financial management, it is crucial to set up foundations that follow societal and religious ideals. In this case, it is consistent with the precepts and principles of Islam. Islamic monetary and economic systems are based on sharia. Sharia, which is an unwritten rule, refers to Islamic financial notions (Dewi & Dhewanto, 2012). Business management that is always based on ethics is equally important since it ensures that operations will run efficiently, safely, comfortably, and in accordance with all applicable standards and laws. In corporate management, profitability serves as a constraint rather than a goal. A benefit of business is gaining advantages in this life and the next (Helmy et al., 2014). The pleasures of this world are fulfilling relationships, and the rewards of the afterlife are the values of morally upright business and worship. Islam believes that both intellectually and practically, the market is the best place for commerce to be conducted (Djennas, 2016).

3. Data and Methods

Statistical assessments of journals, papers, or other types of publishing are systematic reviews of the literature that use bibliometric methods. A more thorough bibliometric approach, however, encourages open quantitative and qualitative evaluations of particular information streams. We employed book meta-literature, a common technique in contemporary literature that blends bibliometric (quantitative) and content (qualitative) methods, to conduct this study (Pahlevi & Nurcahyo, 2022). Initially, a bibliometric method was proposed to identify and comprehend networks based on citations, authors, or keywords (Kartini, Pahlevi & Rachmi, 2022).

The study team started the analysis process by selecting keywords. The macro (top-down) method of keyword selection is feasible; it starts with a

broad search path and moves on to general studies and subjects. The interest in the literature on this subject and the dearth of systematic studies with thorough literature evaluations led us to include Islamic Business and Financial Management as a reference in our series of research papers' article titles, abstracts, and key words (Pahlevi, 2022). The Scopus database was used for research analysis in a multidisciplinary study that enables researchers to analyze multiple information science domains in accordance with the volume of data available in each research field, including social sciences. We conducted our analysis in this case after the study time had ended, and we used 418 older Scopus applied study papers to confirm our conclusions.

Using the aforementioned standards, 418 papers make up the final sample (analysis as of 1 December 2022). They should do their study using a bibliometric technique, examining the titles and abstracts of each source. With the aid of this academic package, researchers can utilize bibliometric analysis to support precise research with citations, citation counts, the country of publishing, and the lead author in this area of study. Last but not least, researchers also employ VOSviewer software to obtain clearer data. With the final instrument, researchers can evaluate keyword associations and support the limitations of the current scientific issue. This phase is crucial for future research to have a well-organized research agenda.

4. Result

The research and article distribution components of Islamic Business and Financial Management will be the main focus of this section. The quantity of articles that journal sources publish each year affects how they are distributed. The main ideas of Islamic Business and Financial Management, as well as those from the author, affiliated countries, and regions, will be highlighted.

Literary Descriptive Analysis

By answering to research questions on the study setting (topic, subject, and location of the research), research methodology, and research theme clusters, this session will evaluate the findings of the 418 selected articles. It's intriguing to see a reputable source for Islamic financial management at the top with evenly distributed affiliates.

Numerous countries have studied Islamic business and financial management. The graph shows that studies on Islamic Business and Financial Management have been done in both devel-

oped and developing countries. Developed nations include Malaysia, Indonesia, the United Kingdom, the United States, Pakistan, Saudi Arabia, Australia, the United Arab Emirates, Bahrain, and Turkey. Developing nations have also contributed to the study of Islamic Business and Financial Management, including Indonesia, Malaysia, and Pakistan (Figure 2 and Figure 3).

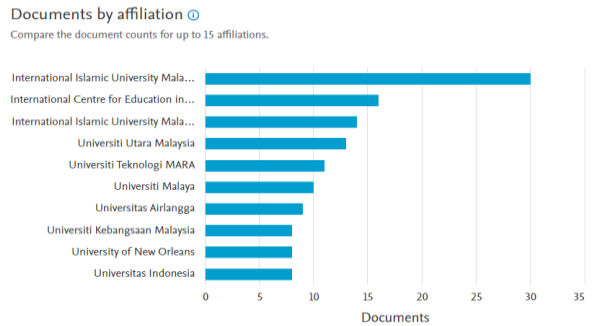


Figure 2. Number of articles by affiliations (top ten institutions)
 Source: Scopus Database

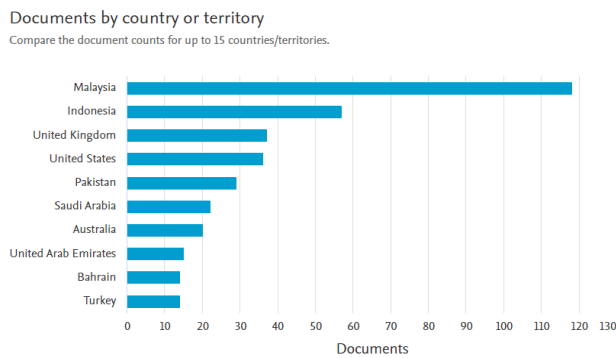


Figure 3. Number of articles by country/territory (top ten)
 Source: Scopus Database

In view of contemporary developments in business and society, it is intriguing to observe that there is a correlation between stakeholder theory and the Islamic understanding of the public interest or common good (Herzeqovina, 2020). For instance, an Islamic viewpoint and a stakeholder approach frequently support the focus on generating capital for the benefit of individuals and society. The philosophy of an interest-free Islamic financial system or the prohibition of usury must balance various ethical, moral, social, and religious dimensions in addition to the interaction between production factors and economic behavior as it is understood in the conventional financial system to increase justice towards a prosperous society. across the world and forever. Through a profitsharing cooperative framework, risk will be divided. The capital provider

as well as the business owner or beneficiary of the cash assume the risks involved in financial transactions (Retnaningdiah et al., 2020).

The most prolific writers in Islamic Business and Financial Management are depicted in Figure 4. The influence of the author is not taken into account in the accompanying graph, which is purely based on the quantity of publications. The following section will talk about the authors' influence. First, we would like to draw attention to the top 10 authors who have made contributions to the field of Islamic Business and Financial Management research.

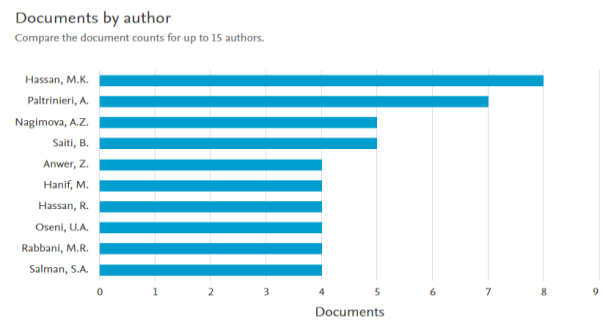


Figure 4. Articles by author
 Source: Scopus Database

5. Discussion

Bibliometric Mapping and Visualization

The 418 documents that satisfy the aforementioned requirements make up the final sample (analysis as of 1 December 2022). They should do their study utilizing a bibliometric technique that examines the headers and summaries of each source. The use of bibliometric analysis to support precise findings based on citations and citations, country of publication, and primary author for this study topic can be aided by this scientific package. The researcher also made use of VOSviewer software to obtain more understandable data. This final tool enables researchers to examine keyword connections to assist in the discussion of scientific subjects. At this point, a planned research agenda for the future needs to be developed.

Cluster of Integrated Islamic Business and Financial Management Research

Researchers examine publications on Islamic Business and Financial Management using the VOSviewer application, scanning each keyword for potential clusters. First, the researchers divided each problem on the chart into four main groups based on the various colors (grey, blue, red and

green). The various color schemes depict the analysis's interconnected relationships and subject matter. The frequency of use for this topic is then shown by this node (Islamic Business and Financial Management).

The 418 articles in this study are separated into 4 groups and clustered. The interconnected theme in cluster grey is Islamic Business and Financial Management, which includes Islamic banking, Islamic finance, ethics, and globalization. Cluster blue's interconnected theme is Islamic Business and Financial Management, which includes syariah compliance, Islamic banking and finance, and Islamic funds. Islamic business and financial management, as well as entrepreneurship and competitiveness, are connected themes in cluster red. Islamic Business and Financial Management with Online Systems, GCG, is a related cluster green theme.

Co-Authorship Analysis of Authors

Based on the VOS viewer program, the units of analysis for co-authorship analysis are institutions and authors. Similar to the previous graphic, the outcomes of the co-author analysis are shown for the most popular authors, contributions, and nations. But author analysis co-authorship is the only topic of this study. According to VOSviewer, the bulk of them are allegedly not yet connected. The connected item set with the most items, as shown in figure 6, contains just 33 writers. Figure 5 depicts the connections between the 33 authors.

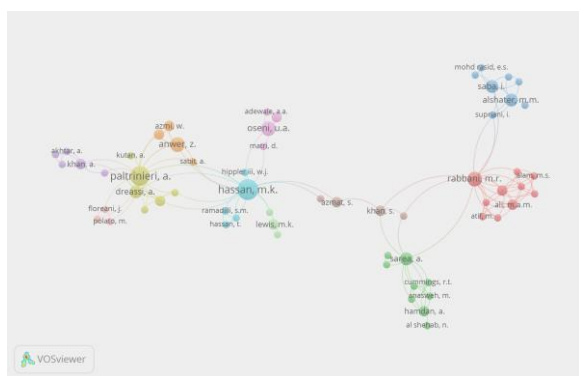


Figure 5. Co-Authorship Analysis Of Authors
 Source: VOSviewer software

Co-occurrence of Islamic Business and Financial Management

The co-occurrence map highlights advancements made in the study field. Search outcomes from the Scopus database are evaluated to create the transparent image for this study. Figure 6 displays the nation co-occurrence map after adjusting the node sizes, label font sizes, and node place-

ments. Figure 8's nodes' size demonstrates the breadth of the literature on Islamic Business and Financial Management.

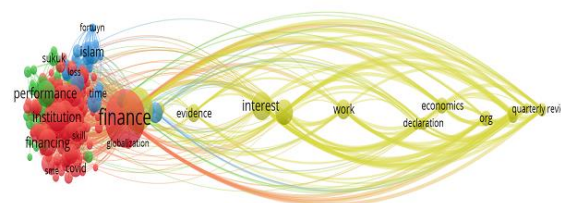


Figure 6. Co-occurrence Analysis
 Source: VOSviewer software

Directions for Future Research Avenues

The Islamic paradigm states that business decisions should be founded on knowledge of how people interact with one another, their environment, and their relationship with God (Maleha, 2016). According to this principle, every Muslim who manages his finances or engages in business would feel God's presence in every aspect of his life. This basis should guide every Muslim's business pursuits. This is because Islamic business and financial management must be focused on both worldly success and the hereafter (Widiastuti, Ningsih, et al., 2022).

Through social welfare, the Islamic financial system has been successful in accomplishing its objectives (social welfare) (Tjahjono et al., 2019). People who are neither rich nor poor are not automatically assumed to be idle. However, those who do not have access to a superior way of life (Salahudin et al., 2016). The Islamic banking system is the most effective one for eradicating poverty. Non-Muslims from all around the world can utilize the Islamic financial system, and both groups profit from it. The Islamic financial system places a higher priority on maximizing personal gain than significant asset accumulation. However, how may these resources be utilized to improve the quality of life for everyone in the community (Retnaningdiah, Sundari, et al., 2020). As this is what Allah SWT has commanded of everyone, Islam encourages the belief that one should only take what is morally right and permissible (thayyib). Therefore, it should benefit everyone who is lawful and moral, not just believers and Muslims (thayyib). Islam therefore commands people to only accept halal outcomes from their endeavors, including halal outcomes from the material used, halal outcomes from the

production process, and halal outcomes from the use or application of the product (Samsudin et al., 2020).

Since doing wrong would result in deception in worldly concerns, doing justly will be quite similar to being pious. Islam outlaws business fraud, even the simple act of presenting an incident that can create suspicions or be misleading or gharar (Ali & Al-Aali, 2015). The Islamic worldview holds that all humans were considered when Allah created the universe. Allah has made these natural resources available to humanity by intelligently using, altering, and adapting them to fulfill human needs. In general, all human attempts are made to satisfy a person's need to survive in the world (Rexhepi & Ramadani, 2016).

In terms of economic and financial management, it is crucial to set up foundations that follow societal and religious ideals. In this case, it is consistent with the precepts and principles of Islam. Islamic monetary and economic systems are based on sharia. Sharia, which is a law that has been revealed, alludes to Islamic financial notions. Business management that is always based on ethics is equally important since it ensures that operations will run efficiently, safely, comfortably, and in accordance with all applicable standards and laws. It is interesting to note that there is a correlation between stakeholder theory and the Islamic understanding of the public interest or common good in light of recent advances in business and society (Tjahjono et al., 2019). For instance, an Islamic viewpoint and a stakeholder approach frequently support the focus on generating capital for the benefit of individuals and society. The importance of value creation and commerce, as well as the reality that business operations and ethics shouldn't be kept apart, are also emphasized by both methods. The Islamic understanding of the common good therefore views achieving benefits and avoiding harm to society as imperative rather than discretionary goals. As a result, profit in Islamic theology is not just about money (Kurt et al., 2020).

A successful firm is one that can implement an appropriate evaluation system to maintain the consistency of its financial performance. Whether or not we realize it, managing a business is not always simple. Instead, challenges are commonly encountered as a result of dynamic, ever-changing settings and conditions, which frequently cause planning and management execution to differ. This being the case, management evaluation is required to regulate how management is carried out.

Consequently, the concept of Islamic business and financial management can be characterized as a collection of rules that managers must abide by when doing any commercial activity and which are based on management concepts from the Al Quran and the Sunnah. Sincerity, truthfulness, dependability, equity, and accountability are the guiding principles. If plans are led by management ideas based on the Al-Quran and Sunnah, they will be easy to carry out and achieve the desired goals.

6. Conclusion and Suggestion

Conclusion

The major findings of this study, which examines 418 foreign articles, are presented. The main conclusions of this study, which looked at 418 papers from other countries, are presented. First, because it has the potential to grasp its potential and lower obstacles to achieving a goal, human management is the first issue in Islamic business and finance management studies. Financial management is essential since it is closely related to how the company manages its finances in the interim. Second, case studies and exploratory data sets are most frequently used. Third, both industrialized and developing countries have almost equal numbers of studies on Islamic business and financial management. Based on the Vosviewer bibliometric approach, fourth. Further investigation into these four issues is advised in order to advance Islamic business and financial management in the future.

Management has a tremendous impact on almost every aspect of human life. Humans can use management to recognize their advantages and get rid of obstacles in their way. Management is essential in the context of Islamic business since it is the foundation of a traditional management system, which has failed to develop individuals who stand for honesty, happiness, and humanizing people. Traditional corporate management frequently prioritizes profits, which results in a decline in spiritual standards and morality. Islamic business management is based on the fundamentals of Islamic values and principles and references to the Qur'an and sunnah as guidance. Islamic business management principles include the following: planning, organizing, coordinating, controlling, inspiring, and leading.

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