

International Journal of Economics and Financial Issues

ISSN: 2146-4138

available at http: www.econjournals.com

International Journal of Economics and Financial Issues, 2025, 15(2), 397-410.

Bibliometric Study on Corporate Governance of Islamic Banks

Azhar Alam[1]*, Danu Wahyu Nugroho[1], Isman[1], Aidi Ahmi[2]

[1]Department of Islamic Economic Laws, Universitas Muhammadiyah Surakarta, Surakarta, Indonesia, [2]Accounting Information Systems Research and Development Institute, Tunku Puteri Intan Safinaz School of Accountancy, Universiti Utara Malaysia, Kedah, Malaysia. *Email: aa123@ums.ac.id

Received: 03 November 2024 **Accepted:** 08 February 2025 **DOI:** https://doi.org/10.32479/ijefi.18280

ABSTRACT

This paper explores the analysis of trends related to the research on corporate governance of Islamic banks from 1994 to January 2024. This study aims to find out (1) the growth and publication trends in the field of corporate governance of Islamic banks today; (2) the most productive contributor to the corporate governance of Islamic banks; (3) documents that are widely cited in the research on corporate governance of Islamic banks; and (4) important keywords and themes involved in the study of corporate governance of Islamic banks. The data was obtained through the Scopus database with the keywords (islamic OR sharia*) AND (bank* OR finance) AND "corporate governance." The search resulted in 346 documents, which became 261 documents after screening. The data was exported and analyzed using VOSviewer, Publish or Perish (PoP), and Microsoft Excel. The results of the study show that the most publications occurred in 2020. The largest contributors to publishing the most research papers were Rihab Grassa from authors (12 publications), International Islamic University Malaysia from institutions (15 publications), English from languages (259 publications), Malaysia from countries (62 publications), and Journal of Islamic Accounting and Business Research from the title of the most prolific contributor (23 publications). The article "Shari'ah Supervision, Corporate Governance, and Performance: Conventional versus Islamic Banks" was written by Sabur Mollah and Mahbub Zaman as the most cited publication. Based on the results of the network visualization mapping, the research on corporate governance of Islamic banks is divided into five main themes: profit management and ownership structure in Islamic banks, financial performance of Islamic banks, sharia governance in Islamic banks, operational risk management of Islamic banks, and management and supervision of Islamic banks.

Keywords: Corporate Governance, Islamic Banks, Islamic Governance, Bibliometric, VOSviewer, Publish or Perish
JEL Classifications: G21; G34; L25; M14; O16

1. INTRODUCTION

Corporate governance is a corporate management system designed to direct a company's effective and efficient management and ensure that the company's management acts in line with the interests of its shareholders (Aslam and Haron, 2020; Wairooy and Haryono, 2023; Wiyadi et al., 2019). Corporate governance refers to the rules, practices, and processes that direct and control a company, involving important aspects such as management, ethics, laws, regulations, organizational structure, and behavior (Annuar, 2018; Mujiyati and Ulynnuha, 2023). Corporate governance plays a crucial role in ensuring the success and sustainability of every business organization (Putra and Wirawati, 2020; Supriani et al., 2022). Corporate governance determines the distribution of rights and responsibilities among different participants in the company, such as the board, managers, shareholders, and other stakeholders. It establishes rules and procedures for making decisions about the company's affairs (Arifin et al., 2020; Kartika and Nuswandari, 2022).

Good corporate governance leads to a balance between economic and social goals, as well as between individual and communal goals (Ridzwan et al., 2021). The basic principles of good corporate governance, such as transparency, accountability, responsibility, and fairness, are important in creating long-term value for all stakeholders (Damarsiwi et al., 2021). This includes relationships

This Journal is licensed under a Creative Commons Attribution 4.0 International License

between various stakeholders, such as management, the board of directors, shareholders, and other stakeholders (Akoum and Haron, 2011). In conventional banking practices, corporate governance guarantees that banks are operated in a manner that prioritizes shareholders' interests (Archer and Karim, 2012). However, in Islamic banking, special considerations must be considered when applying corporate governance principles (Akoum and Haron, 2011; Archer and Karim, 2012; Nalim, 2009).

In the context of Islamic banking, corporate governance plays a crucial role in maintaining the stability and sustainability of the industry (Sabrina and Majid, 2020). Islamic banking is a financial industry that operates on Islamic principles, with special characteristics that distinguish it from conventional banking (Archer and Karim, 2012). One of the important aspects of Islamic banking is the necessity of adhering to Islamic laws and principles, known as sharia (Akoum and Haron, 2011; Nalim, 2009). Therefore, corporate governance in Islamic banking must be designed to ensure compliance with Sharia principles and meet corporate governance objectives in general (Akoum and Haron, 2011).

Corporate governance in Islamic banking includes a variety of mechanisms and instruments aimed at protecting the interests of stakeholders, including shareholders, depositors, and the wider community (Halim et al., 2018). Effective corporate governance in Islamic banking ensures a balance of interests among various parties, such as shareholders, management, regulators, and the general public (Safii, 2019).

This study intends to map research related to the corporate governance of Islamic banks indexed by Scopus using VOSviewer software. This analysis is called bibliometric analysis. Before the bibliometric analysis, publications related to the corporate governance of Islamic banks indexed by Scopus were analyzed based on text mining, namely Meta-Analysis. The meta-analysis presents data related to the year of publication, the country's willingness, the methodology of the approach, and the method used by each publication of Scopus-indexed papers related to the corporate governance of Islamic banks.

From the explanation and supported by the research findings, this study discusses the research questions (RQs): RQ1: What is the current state of research on corporate governance of Islamic banks and its trends? RQ2: In terms of authors, institutions, countries, and source titles, who are the most productive contributors to the study of corporate governance of Islamic banks? RQ3: In the research on corporate governance of Islamic banks, what documents are most often cited? RQ4: What are the keywords and important themes in the research on corporate governance of Islamic banks?

2. LITERATURE REVIEW

Researchers have previously conducted research that reviewed the literature on corporate governance. Ellili (2022) conducted a study to highlight recent trends in the literature on corporate governance by applying a bibliometric review of papers addressing the topic of corporate governance published in the Journal of Corporate Governance: The International Journal of Business Society (Bingley). Using bibliometric analysis research, Ellili (2022) reviewed 353 articles on corporate governance based on keyword cartography, bibliometric author citation analysis, bibliometric paper co-citation analysis, bibliometric co-reference analysis, journal co-citation cartography, and qualitative content analysis. Results Ellili (2022) Identify three main groups: corporate governance, board of directors, and corporate performance.

Pahlevi (2022) conducted a biometric study on Islamic corporate governance using the Scopus database from 1994 to 2021. VOSviewer and Excel software are used to analyze the collected data and apply bibliometric analysis. The study's findings show that research on Islamic corporate governance can be categorized into sub-fields, such as research on the basics of Islamic corporate governance and various applications in Islamic finance. The results of this study will provide a strategic perspective for lawmakers and organizational practitioners to implement Islamic corporate governance to achieve higher sustainability performance.

Thamaree and Zaby (2023) Conduct a bibliometric review of corporate governance and values knowledge base. The study was guided by PRISMA (Preferred Reporting Items for Systematic Reviews and Meta-Analyses). Thamaree and Zaby (2023) used data from 1983 to 2021 with 1,661 documents. This review reveals the intellectual structure of the knowledge base of corporate governance and corporate values in three schools of thought: Agency theory, corporate values, and the board of directors.

Aspiranti et al. (2023) conducted a literature review on Shariah Governance (SG) from 2007 to 2023 using bibliometric analysis techniques. The assessment of 440 articles published in Scopus was done using various analytical tools, namely Gephi, VOSviewer, and Scholarcy (artificial intelligence-based research tools), to decode publication trends, outlets, performance, authors, and themes. This study reveals that SG research generally covers four main topics: The significance of SG, the fundamental components of effective SG, the impact of SG on Islamic Financial Institutions (IFI), and latent problems within SG.

Suhendar et al. (2023) conducted a literature review on Islamic corporate governance in Islamic banking. Suhendar et al. (2023) conducted a study combining bibliometric analysis (quantitative research) and content analysis using 1,040 articles from Scopus. Suhendar et al. (2023) found that publications related to this topic fluctuated from 2017 to 2023, with the highest peak occurring in 2014. The study also revealed that keywords such as corporate governance, Islamic economics, stability, and Islamic banking performance were the main focus of the related research.

Krismaya et al. (2024) conducted research with a bibliometric approach methodology in the field of Good Corporate Governance and Islamic Social Reporting (ISR) published in journals indexed by Scopus, SINTA, Emerald Insight, Garuda, and Google Scholar from 2010 to 2022. The findings identify publication metadata converted into visualizations in science, economics, the arts, humanities, and psychology that have not been widely researched.

Isbah et al. (2024) conducted a literature review on Islamic corporate governance for three decades. Isbah et al. (2024)

conducted bibliometric analysis based on Scopus data from 1994 to 2023. Research trends in the ICG have shifted from sharia themes to new topics such as sharia governance, the board of directors, and the sharia supervisory board. These new topics are becoming important in Islamic corporate governance due to the evolving business environment, the increasing emphasis on sharia compliance, the important role of boards in decision-making, and responses to emerging challenges, which facilitate the development of sharia-aligned frameworks.

3. METHODS AND DATA

The term bibliometrics was first coined by (Pritchard, 1969), replacing the classic term "bibliography of statistics." Since then, bibliometric analysis has grown rapidly and refined as science grows exponentially (Moral-Muñoz et al., 2020). Researchers use this bibliometric analysis for various reasons, such as exploring the intellectual structure of a particular domain in the literature, collaborative research patterns, and uncovering emerging trends in the performance of a document or document. Research data centers in bibliometric analysis tend to be massive and objective. Bibliometric analysis maps and describes the cumulative scientific knowledge and evolutionary nuances of a field of science by understanding the enormous volume of data. Therefore, this bibliometric analysis can advance a field of science.

In addition, bibliometric analysis also allows researchers to derive new research ideas, identify gaps in a discipline, and make direct contributions to the field (Donthu et al., 2021). Researchers often use bibliometric analysis, mapping, and grouping techniques. Grouping and mapping techniques rely on very different ideas and assumptions. The approach shows that the VOSviewer mapping technique and the parameterized and weighted variants can be derived from the same basic principle. This approach combines mapping and grouping the most frequently cited publications in a given period (Effendy et al., 2021).

3.1. Data Collection

This research technique is based on how the data is obtained and filtered until the final data collection. Then, the solid data is ready for analysis. Beforehand, the topic and scope of the research must be determined, which should be based on the research objectives. We want to focus on all the corporate governance studies of Islamic banks available in the Scopus database. The Scopus database was chosen because it is a significant source for bibliometric analysis and has a wide multidisciplinary scope (Alam et al., 2023; Chin and Chew, 2021). A broad multidisciplinary scope becomes important to gain a perspective of research conducted on relevant content and the dynamics of research activities worldwide (Suprapto et al., 2021). In addition, Scopus is one of the world's largest databases of abstracts and citations and offers the most comprehensive overview of international research in science, technology, medicine, social humanities, and the arts (Ahmi, 2023; Ahmi et al., 2019; Alam et al., 2023; Boonroungrut et al., 2022; Jeflea et al., 2022). Several bibliometric studies in various disciplines have used data from the Scopus research database (Akpan and Ezeume, 2022; Kudaibergenova et al., 2022).

The documents obtained for this study were selected based on the research process depicted in Figure 1. As of January 18, 2024, statistics were taken from the Scopus database by searching for papers related to the study of Islamic bank corporate governance in the fields of titles, abstracts, and keywords. The following requests are used to achieve this goal: TITLE-ABS-KEY (islamic OR sharia*) AND (bank* OR finance) AND "corporate governance." A total of 346 documents were returned from this query. A series of data cleanups revealed no duplicate papers. Therefore, the same number of documents is kept after the procedure. Documents totaling 85 out of 346 documents were excluded from the analysis section because they did not make the corporate governance of Islamic banks the main discussion. Thus, a total of 261 documents are left for further bibliometric analysis.

3.2. Analysis Tools

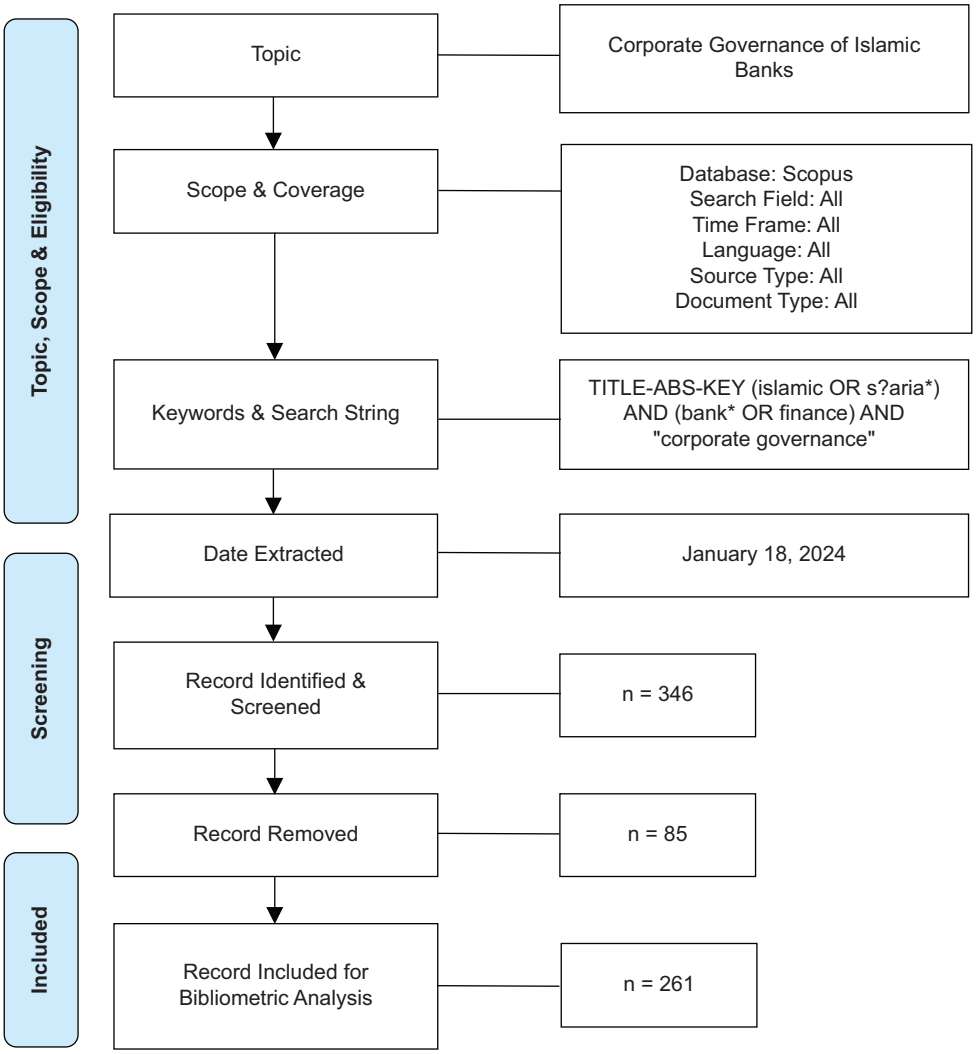
All data from the Scopus database is then exported as comma-separated value files (.csv) and research information systems (.ris). This dataset contains type, year, language, topic area, source title, keywords, abstract, country, affiliation, citation, and authorship. We used the Publish or Perish tool, VOSviewer, and Microsoft Excel for bibliometric analysis. These tools have been used for several statistical analyses and bibliometric network maps.

On the other hand, Publish or Perish is a software program that retrieves and analyzes academic citations. It collects raw citations from various sources, analyzes them, and displays various citation metrics, such as the number of papers, total citations, and the h-index (Harzing, 2007).

VOSviewer offers a text-mining function to visualize published article citation correlations. This publication map will be displayed in various ways and functions, such as zoom, searching, and scrolling systems so that the publication map displayed is more detailed (Tupan, 2016). VOSviewer will convert the data into an interconnected map (Al Husaeni and Nandiyanto, 2022). Using two uniform weights, VOSviewer graphically represents the network nodes, such as the overall number and strength of connections. The relevance and strength of interconnectedness are reflected in the size of the network and the interlink lines that connect the network. The advantage of VOSviewer is that the program uses a text mining function to identify relevant combinations of noun phrases with an integrated grouping and mapping approach to examine co-citation data and co-occurrence networks. VOSviewer also has an edge in its visualization (Effendy et al., 2021).

A network visualization map displays VOSviewer in items, lines, and colors. Items with higher weights will look more prominent than items with lower weights. A label represents the item itself and is also circled by default. The weight of the item determines the size of the circle and the label of the item. The heavier the item, the larger the labels and circles of the item. VOSviewer divides the visualization results into clusters. Each cluster is differentiated by color. Clusters determine the color of an item. The line connecting the items indicates the presence of a link (van Eck and Waltman, 2021).

Figure 1: Flow diagram



4. RESULTS AND DISCUSSION

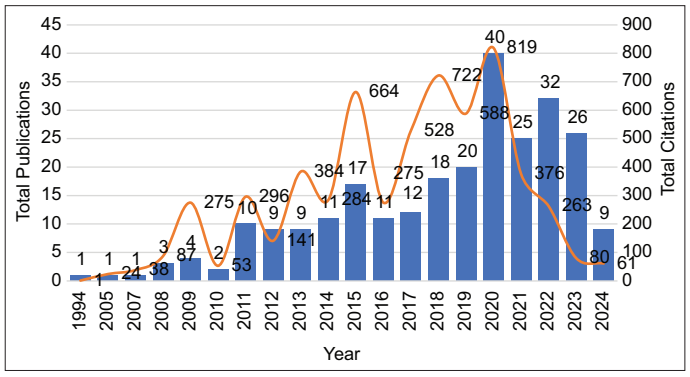
The analysis of this paper uses aspects of scientific work to answer research questions that have been developed previously, including publications by year, type of document, publication by source title, type of source, publication by country, publication by institution, document language, field of study, citation pattern, theme in the study of corporate governance of Islamic banks based on keywords and titles and abstracts, authorship, and application of Lotka's law. The number of cited publications (NCP), total citations (TC), average citations per publication (C/P), and average citations per cited publication (C/CP) have all been included in some of the studies.

4.1. Current State of Publication on Corporate Governance of Islamic Banks

To answer RQ1 (What is the current state of Islamic bank corporate governance research and its trends?), the author examines publication trends in Islamic bank corporate governance studies using total publications based on year, language, document type, source type, and subject area.

Figure 2 shows the development of the number of publications each year regarding the corporate governance of Islamic banks.

Figure 2: Total publications and citations by year



From the total publication data presented, it can be seen that there is a trend of increasing the number of publications significantly from 1994 to 2024. At the beginning of the period, in 1994, only one publication was recorded. Over the next decade, the number of publications was relatively low and stable, with small increases recorded in 2005 and 2007. A striking change began in 2008, when the number of publications began to show a more significant increase, reaching three publications. This upward trend continued and became even sharper in 2011 when the number of publications

jumped to 10 and continued to increase until it peaked in 2020 with 40 publications.

After reaching a peak in 2020, there was a decrease in the number of publications in 2021 to 25, but then increased again in 2022 and 2023, with 32 and 26 publications, respectively. Data for 2024 shows that there are only three publications, but it should be noted that this year's data is incomplete. Therefore, the number of publications for 2024 may increase as time goes on.

Overall, the data shows a significant growth in the number of publications over 30 years with some fluctuations. The general trend shows increased awareness and publication activity, reflecting the possibility of increased research, development, and science dissemination activities.

Table 1 describes the development of publications and citations from 1994 to 2024. In 1994, one publication had one citation, and the ratio of citations to publications (C/P) was 1.00. Over the next few years, between 1995 and 2004, no publications were recorded. Activity began to increase in 2005, with one publication getting 24 citations, and this growth trend continued gradually.

In 2008, there were three publications with 87 citations, followed by a significant increase in 2009 with four publications with 275 citations, resulting in a citation-to-publication (C/P) ratio of 68.75. Publication activity peaked in 2020, with 40 publications and 819 citations, although the number of citations per publication (C/P) decreased to 20.48 compared to previous years.

From 2011 to 2019, they reflected a consistent increase in publications and citations, with peaks in 2018 and 2019. However, after 2020, there was a decrease in the number of citations per publication (C/P), especially in 2022 and 2023, although the number of publications remained high.

From the data presented in Table 2, it can be seen that the development of studies on corporate governance of Islamic banks is dominated by publications in English, with a total of 259 publications covering 99.23% of the total. This shows that discussions and research on corporate governance of Islamic banks have a wide international reach and tend to be carried out in academic circles that use English as the main language. Meanwhile, publications in other languages are very limited. Only one publication (0.38%) for Arabic, Indonesian, and Malay languages exists.

Table 3 shows the distribution of the number of publications on corporate governance of Islamic banks by type of document. Of the total publications observed, journal articles dominated with a total of 218 publications, which accounted for 83.52% of the total. This shows that most of the research on corporate governance of Islamic banks is published in the form of journal articles.

Furthermore, the book chapter came in second place with 18 publications, or 6.90% of the total, indicating that this topic is also gaining attention in the wider works of the book. Conference papers and reviews each had ten publications, accounting for 3.83% of the total publications. Finally, books have the lowest number of publications, with five (1.92%).

Table 4 shows the progress of the study on corporate governance of Islamic banks published in journals with as many as 230 publications or 88.12%. Furthermore, books contributed as many as 20 publications, or 7.66%. The book series, with seven publications, or 2.68%, and the conference proceedings, with four publications, or 1.53%, had a smaller contribution to the dissemination of research on the corporate governance of Islamic banks.

Table 1: Publications by year

Year	TP	NCA	NCP	TC	C/P	C/CP	*h*	*g*	*m*
1994	1	0	1	1	1.00	1.00	1	1	0.032
2005	1	2	1	24	24.00	24.00	1	1	0.050
2007	1	2	1	38	38.00	38.00	1	1	0.056
2008	3	4	2	87	29.00	43.50	1	3	0.059
2009	4	10	4	275	68.75	68.75	3	4	0.188
2010	2	4	2	53	26.50	26.50	2	2	0.133
2011	10	17	8	296	29.60	37.00	4	10	0.286
2012	9	15	6	141	15.67	23.50	4	9	0.308
2013	9	20	8	384	42.67	48.00	6	9	0.500
2014	11	20	11	284	25.82	25.82	7	11	0.636
2015	17	36	15	664	39.06	44.27	9	17	0.900
2016	11	22	11	275	25.00	25.00	7	11	0.778
2017	12	29	11	528	44.00	48.00	8	12	1.000
2018	18	41	18	722	40.11	40.11	14	18	2.000
2019	20	45	18	588	29.40	32.67	11	20	1.833
2020	40	121	37	819	20.48	22.14	17	27	3.400
2021	25	72	23	376	15.04	16.35	10	19	2.500
2022	32	95	31	263	8.22	8.48	10	14	3.333
2023	26	81	18	80	3.08	4.44	5	7	2.500
2024	9	32	7	61	6.78	8.71	5	7	5.000
Total	261	668	233	5959	22.83	25.58	41	67	1.323

Source: Generated by the author (s) using biblioMagika® (Ahmi, 2024)
TP: Total number of publications, NCA: Number of contributing authors, NCP: Number of cited publications, TC: Total citations, C/P: Average citations per publication, C/CP: Average citations per cited publication, *h*: *h*-index, *g*: *g*-index, *m*: *m*-index

Table 2: Publications by language

Document type	Total publications	Percentage
English	259	99.23
Arabic	1	0.38
Indonesian	1	0.38
Malay	1	0.38

Table 3: Publications by document type

Document type	Total publications	Percentage
Article	218	83.52
Book chapter	18	6.90
Conference paper	10	3.83
Reviews	10	3.83
Book	5	1.92

Table 4: Publications by source type

Source type	Total publications	Percentage
Journal	230	88.12
Book	20	7.66
Book series	7	2.68
Conference proceeding	4	1.53

From Table 5, which displays the distribution of the number of publications by subject area in the study of corporate governance of Islamic banks, it can be seen that the area with the highest number of publications is Business, Management, and Accounting, with a total of 186 publications, which covers 41.70% of the total publications—followed by Economics, Econometrics, and Finance with 149 publications or 33.41%. Social Sciences also stood out with 56 publications, accounting for 12.56% of the total. Meanwhile, Arts and Humanities has 16 publications (3.59%), and Decision Science has 8 publications (1.79%). Other fields such as Environmental Science, Computer Science, Energy, Engineering, Mathematics, Multidisciplinary, Psychology, Earth and Planetary Sciences, Pharmacology, Toxicology, and Pharmacy have fewer publications, each under 2%.

4.2. Productive Contributors

To answer RQ2 (In terms of authors, institutions, countries, and source titles, who are the most productive contributors to the study of corporate governance of Islamic banks?), this section presents publication statistics by authors, institutions, countries, and source titles.

4.2.1. Publications by authors

Table 6 lists the ten most prolific authors and their affiliations and countries. At the top of the list, Grassa, R. of the Higher Colleges of Technology in the United Arab Emirates leads the way with 12 publications. It was followed by Hussainey, K. from the University of Portsmouth in the UK with 10 publications. Mukhibad, H. from Semarang State University in Indonesia, has 8 publications, placing him in third place. Aslam, E. and Haron, R., from the International Islamic University Malaysia in Malaysia, have 7 and 6 publications, respectively. Quttainah, M.A. from Kuwait University in Kuwait, also has 6 publications. Archer, S. from Henley Business School in the UK and Nurkhin, A. from Semarang State University in Indonesia have 5 publications. Safiullah, Md from the La Trobe University in Australia, Hassan, M. Kabir from the University of New Orleans in United States, Alam, Md. Kausar from the BRAC University in Bangladesh, and Karim, Rifaat Ahmed Abdel from the INCEIF in Malaysia have 4 publications.

Table 5: Publications by subject area

Subject area	Total publications	Percentage
Business, management and accounting	186	41.70
Economics, econometrics and finance	149	33.41
Social sciences	56	12.56
Arts and humanities	16	3.59
Decision sciences	8	1.79
Environmental science	7	1.57
Computer science	6	1.35
Energy	5	1.12
Engineering	5	1.12
Mathematics	2	0.45
Multidisciplinary	2	0.45
Psychology	2	0.45
Earth and planetary sciences	1	0.22
Pharmacology, toxicology and pharmaceutics	1	0.22

4.2.2. Publications by institutions

Table 7 shows an overview of the distribution of institutional publications in the study of corporate governance of Islamic banks. International Islamic University Malaysia leads the way with 15 publications—followed by the University of Manouba with 14 publications. The University of Portsmouth have 9 publications. Universitas Negeri Semarang with 8 publications. Universiti Utara Malaysia and Universiti Teknologi MARA published 7 documents. La Trobe University, University of Carthage, Kuwait University, and University of Sfax each have 6 publications. Minhaj University, Plymouth University, Universiti Teknologi Malaysia, and Durham University each have 5 publications.

4.2.3. Publications by country

In addition to the year, all documents related to the corporate governance study of Islamic banks are also analyzed by the country to which the author is affiliated (Table 8). Malaysia leads with 62 publications, followed by Indonesia with 47 publications and the United Kingdom with 44 publications. Tunisia with 30 publications, Pakistan with 24 publications. Australia and Saudi Arabia have 15 publications. United Arab Emirates have 14 publications, Bangladesh 11 publications, and United States have 10 publications.

Table 6: Most productive authors

Full name	Current affiliation	Country	TP	NCP	TC	C/P	C/CP	*h*	*g*
Grassa, Rihab	University of Manouba	Tunisia	12	12	432	36.00	36.00	10	12
Hussainey, Khaled	University of Portsmouth	United Kingdom	10	10	314	31.40	31.40	8	10
Mukhibad, Hasan	Universitas Negeri Semarang	Indonesia	8	8	86	10.75	10.75	7	8
Aslam, Ejaz	Minhaj University	Pakistan	7	7	163	23.29	23.29	6	7
Haron, Razali	International Islamic University Malaysia	Malaysia	6	6	193	32.17	32.17	6	6
Quttainah, Majdi A	Kuwait University	Kuwait	6	6	234	39.00	39.00	5	6
Archer, Simon	University of Reading	United Kingdom	5	5	126	25.20	25.20	5	5
Nurkhin, Ahmad	Universitas Negeri Semarang	Indonesia	5	4	40	8.00	10.00	4	5
Safiullah, Md	La Trobe University	Australia	4	4	249	62.25	62.25	4	4
Hassan, M. Kabir	University of New Orleans	United States	4	4	479	119.75	119.75	4	4
Alam, Md. Kausar	BRAC University	Bangladesh	4	4	52	13.00	13.00	4	4
Karim, Rifaat Ahmed Abdel	INCEIF	Malaysia	4	4	106	26.50	26.50	4	4

Source: Generated by the author (s) using biblioMagika® (Ahmi, 2024)
TP: Total number of publications, NCA: Number of contributing authors, NCP: Number of cited publications, TC: Total citations, C/P: Average citations per publication, C/CP: Average citations per cited publication, h: h-index, g: g-index

4.2.4. Publication by source titles

Table 9 provides an overview of the distribution of study publications on corporate governance of Islamic banks based on source titles. The data presented shows that the "Journal of Islamic Accounting and Business Research" leads with the highest number of publications, namely 23 documents. It was followed by the "International Journal of Islamic and Middle Eastern Finance and Management" with 15 publications and "Corporate Governance Bingley" with 14 publications. In addition, "Banks and Bank Systems" has 10 publications, while "Corporate Ownership and Control" and "Journal of Financial Reporting And Accounting" have 6 publications each. Lastly, "Managerial Finance" and "Humanomics" each contributed with 5 publications. This data shows the variation and distribution of research focus in the field of corporate governance of Islamic banks in various academic journals.

4.3. Highly Cited Documents

This section will answer RQ3 (In the research on corporate governance of Islamic banks, what documents are most often cited?).

Typically, citations per publication assess the relative impact on the overall field (Serenko and Bontis, 2009). Citations show the

Table 7: Publication by institutions that publish more than five documents

Institution name	Country	TP	NCA	NCP	TC	C/P	C/CP	*h*	*g*
International Islamic University Malaysia	Malaysia	15	27	14	214	14.27	15.29	6	14
University of Manouba	Tunisia	14	17	14	460	32.86	32.86	11	14
University of Portsmouth	United Kingdom	9	11	9	260	28.89	28.89	7	9
Universitas Negeri Semarang	Indonesia	8	28	7	73	9.13	10.43	6	8
Universiti Utara Malaysia	Malaysia	7	11	5	157	22.43	31.40	3	7
Universiti Teknologi MARA	Malaysia	7	15	7	56	8.00	8.00	4	7
La Trobe University	Australia	6	6	6	161	26.83	26.83	5	6
University of Carthage	Tunisia	6	7	6	131	21.83	21.83	6	6
Kuwait University	Kuwait	6	10	6	234	39.00	39.00	5	6
University of Sfax	Tunisia	6	12	6	193	32.17	32.17	6	6
Minhaj University	Pakistan	5	6	5	78	15.60	15.60	5	5
Plymouth University	United Kingdom	5	6	5	225	45.00	45.00	5	5
Universiti Teknologi Malaysia	Malaysia	5	10	4	108	21.60	27.00	3	5
Durham University	United Kingdom	5	5	5	117	23.40	23.40	5	5

Source: Generated by the author (s) using biblioMagika® (Ahmi, 2024)
TP: Total number of publications, NCA: Number of contributing authors, NCP: Number of cited publications, TC: Total citations, C/P: Average citations per publication, C/CP: Average citations per cited publication, h: h-index, g: g-index

Table 8: Publication by the top countries that publish ten or more documents

Country	TP	NCA	NCP	TC	C/P	C/CP	*h*	*g*
Malaysia	62	145	57	1244	20.06	21.82	21	35
Indonesia	47	131	40	438	9.32	10.95	12	20
United Kingdom	44	73	42	1206	27.41	28.71	20	34
Tunisia	30	47	30	942	31.40	31.40	19	30
Pakistan	24	61	23	402	16.75	17.48	10	20
Australia	15	22	15	1386	92.40	92.40	12	15
Saudi Arabia	15	22	13	85	5.67	6.54	6	9
United Arab Emirates	14	21	13	294	21.00	22.62	8	14
Bangladesh	11	17	11	120	10.91	10.91	6	10
United States	10	11	8	631	63.10	78.88	6	10

Source: Generated by the author (s) using biblioMagika® (Ahmi, 2024)
TP: Total number of publications, NCA: Number of contributing authors, NCP: Number of cited publications, TC: Total citations, C/P: Average citations per publication, C/CP: Average citations per cited publication, h: h-index, g: g-index

Table 9: Publication by source title that publishes five or more documents

Source title	TP	NCA	NCP	TC	C/P	C/CP	*h*	*g*
Journal of Islamic Accounting and Business Research	23	58	23	575	25.00	25.00	11	23
International Journal of Islamic and Middle Eastern Finance and Management	15	36	15	540	36.00	36.00	11	15
Corporate Governance (Bingley)	14	33	14	424	30.29	30.29	11	14
Banks and Bank Systems	10	34	9	77	7.70	8.56	5	8
Corporate Ownership and Control	6	13	6	41	6.83	6.83	3	6
Journal of Financial Reporting and Accounting	6	14	6	119	19.83	19.83	5	6
Managerial Finance	5	9	5	150	30.00	30.00	5	5
Humanomics	5	8	5	309	61.80	61.80	5	5

Source: Generated by the author (s) using biblioMagika® (Ahmi, 2024)
TP: Total number of publications, NCA: Number of contributing authors, NCP: Number of cited publications, TC: Total citations, C/P: Average citations per publication, C/CP: Average citations per cited publication, h: h-index, g: g-index

number of times all documents in the database cited an article (Tian et al., 2008). The number of citations was obtained from the Scopus database, then extracted through Mendeley into the research information systems (.ris) format, and then analyzed using the Publish or Perish (PoP) application. Table 10 illustrates that the 20 complete documents in the corporate governance study of Islamic banks have more than 60 citations. The most cited document is "Shari'ah supervision, corporate governance and performance: Conventional versus Islamic banks" (Mollah and Zaman, 2015). In 2015, the journal had a total of 370 citations and 37.00 citations per year.

(Mollah and Zaman (2015) investigate the influence of the sharia board, board structure, and CEO strength on the performance of Islamic banks compared to conventional banks. According to the author's findings, (Mollah and Zaman (2015) found that the Sharia Supervisory Board significantly positively influences Islamic banks' performance. The role of the sharia supervisory

Table 10: Top 20 highly cited documents

Number	Author	Title	Source	TC	C/Y
1	Mollah and Zaman (2015)	Shari'ah supervision, corporate governance and performance: Conventional versus Islamic banks	*Journal of Banking and Finance*	370	37.00
2	Mollah et al. (2017)	The governance, risk-taking, and performance of Islamic banks	*Journal of Financial Services Research*	231	28.88
3	Farook et al. (2011)	Determinants of corporate social responsibility disclosure: The case of Islamic banks	*Journal of Islamic Accounting and Business Research*	228	16.29
4	Safieddine (2009)	Islamic financial institutions and corporate governance: New insights for agency theory	*Corporate Governance: An International Review*	202	12.63
5	Safiullah and Shamsuddin (2018)	Risk in Islamic banking and corporate governance	*Pacific Basin Finance Journal*	136	19.43
6	Farag et al. (2018)	Corporate governance in Islamic banks: New insights for dual board structure and agency relationships	*Journal of International Financial Markets, Institutions and Money*	135	19.29
7	Jan et al. (2021)	Developing an Islamic Corporate Governance framework to examine sustainability performance in Islamic Banks and Financial Institutions	*Journal of Cleaner Production*	111	27.75
8	Harun et al. (2020)	CSR Disclosure, Corporate Governance and Firm Value: A study on GCC Islamic Banks	*International Journal of Accounting and Information Management*	108	21.60
9	Elamer et al. (2019)	The impact of multi-layer governance on bank risk disclosure in emerging markets: the case of Middle East and North Africa	*Accounting Forum*	103	17.17
10	Quttainah et al. (2013)	Do Islamic banks employ less earnings management?	*Journal of International Financial Management and Accounting*	102	8.50
11	Nawaz (2019)	Exploring the Nexus Between Human Capital, Corporate Governance and Performance: Evidence from Islamic Banks	*Journal of Business Ethics*	90	15.00
12	Almutairi and Quttainah (2017)	Corporate governance: Evidence from Islamic banks	*Social Responsibility Journal*	86	10.75
13	Ghayad (2008)	Corporate governance and the global performance of Islamic banks	*Humanomics*	86	5.06
14	Safiullah and Shamsuddin (2019)	Risk-adjusted efficiency and corporate governance: Evidence from Islamic and conventional banks	*Journal of Corporate Finance*	82	13.67
15	Grassa (2016)	Corporate governance and credit rating in Islamic banks: Does Shariah governance matters?	*Journal of Management and Governance*	81	9.00
16	Elamer et al. (2020)	Sharia supervisory boards, governance structures and operational risk disclosures: Evidence from Islamic banks in MENA countries	*Global Finance Journal*	74	14.80
17	Ajili and Bouri (2018)	Corporate governance quality of Islamic banks: Measurement and effect on financial performance	*International Journal of Islamic and Middle Eastern Finance and Management*	74	10.57
18	Bukair and Rahman (2015)	Bank performance and board of directors attributes by Islamic banks	*International Journal of Islamic and Middle Eastern Finance and Management*	72	7.20
19	Darmadi (2013)	Corporate governance disclosure in the annual report: An exploratory study on Indonesian Islamic banks	*Humanomics*	71	5.92
20	Wan Abdullah et al. (2013)	Shari'ah disclosures in Malaysian and Indonesian Islamic banks: The Shari'ah governance system	*Journal of Islamic Accounting and Business Research*	69	5.75

TC: Number of citations, C/Y: Citation per year

board is more effective when they function as supervisors, but the impact becomes insignificant if they only function as advisors. Meanwhile, the structure of the board of directors and the strength of the CEO in general negatively influence the performance of Islamic banks.

Mollah et al. (2017) conducted research to test whether differences in governance structures affect the risk-taking and performance of Islamic and conventional banks. Using a sample of 52 Islamic banks and 104 conventional banks in 14 countries for the period 2005-2013, it was found that the governance structure in Islamic banks plays an important role in risk-taking as well as financial performance that differs from conventional banks. Islamic banks tend to take higher risks and achieve better performance due to their unique governance framework, including a sharia supervisory board. Despite having a tendency to take risks, Islamic banks maintain a higher level of capitalization than conventional banks, contributing to their financial stability.

(Farook et al. (2011) explore the level of corporate social responsibility (CSR) disclosure of Islamic banks and then identify the factors that affect CSR disclosure in these Islamic banks. (Farook et al. (2011) developed a model that links CSR disclosure to socio-political and corporate governance factors and then tested the hypothesis using regression analysis of the annual reports of 47 Islamic banks from 14 countries. The results of the analysis show that Islamic banks generally disclose less CSR information compared to what is expected based on Islamic principles. This disclosure is influenced by several factors, including the level of political rights and civil liberties, as well as the size of the Muslim population in the countries where the banks operate. In addition, corporate governance mechanisms such as the existence of the Sharia Supervisory Board and the rights of investment account holders also play an important role in increasing CSR disclosure.

4.4. Research Themes

To answer RQ4 (What are the important keywords and themes in the research of Islamic bank corporate governance?), the author examines the frequency and creates a network and overlay visualization of the author's previous keywords. At the same time, we also present a network of term occurrences based on the title and abstract of the downloaded document.

4.4.1. Author's keyword analysis

Undoubtedly, author keywords are essential for academics looking for research trends. In addition, Wen and Huang (2012) argue that the author's keyword analysis is essential to assess the growth of the research topic. Table 11 reveals the keywords that most often appear in studies on the corporate governance of Islamic banks. The keyword "Corporate Governance" dominated with a frequency of 142 times, showing the importance of corporate governance in Islamic banking and accounting for around 17.30% of the total keywords. This was followed by "Islamic Banks" with 80 mentions, emphasizing the study's unique focus on Islamic banks. Other keywords such as "Islamic Banking," "Financial Performance," and "Malaysia" also emerged, suggesting that the study not only explored aspects of governance but also financial performance and geographical context, particularly Malaysia.

Table 11: Top 10 keywords

Keyword	Frequency(%)
Corporate governance	142 (17.30)
Islamic banks	80 (9.74)
Islamic banking	34 (4.14)
Financial performance	23 (2.80)
Malaysia	14 (1.71)
Banking	12 (1.46)
Shariah governance	12 (1.46)
Islamic bank	11 (1.34)
Sharia supervisory board	11 (1.34)
Banks	10 (1.22)

The "Shariah Governance" and "Sharia Supervisory Board" also received attention, indicating the importance of compliance with Sharia principles in the governance of Islamic banks.

Figure 3 shows a network visualization of the author's keywords most frequently used in takaful research co-occurrences. A threshold of 5 keywords is applied to 261 documents in the dataset. Of the author's 555 keywords, 30 have met the criteria.

For keyword analysis, this study uses VOSviewer for mapping analysis. The VOSviewer software creates a display map of the words together, as seen in Figure 3. The distance between nodes in this visualization network represents the relationship between phrases or concepts, while the nodes themselves reflect a term or concept (Sedighi, 2016). In this diagram, each color indicates a cluster. This visualization map will include four groups, each representing one of four topics. This cluster can be categorized into five themes: Profit management and ownership structure in Islamic banks (red - 8 items), financial performance of Islamic banks (green - 8 items), sharia governance in Islamic banks (blue - 5 items), operational risk management of Islamic banks (yellow - 5 items), management and supervision of Islamic banks (purple - 4 items).

Table 12 shows five themes in the publication of the study of corporate governance of Islamic banks. The first theme is profit management and ownership structure in Islamic banks. This theme explores how Islamic banks manage profits and how ownership structures affect the management of those profits.

The second theme is the financial performance of Islamic banks. This second theme covers how Islamic banks operate within the framework of sharia, carrying out corporate social responsibility, and discusses the financial performance of Islamic banks in Malaysia.

The third theme is sharia governance in Islamic banks. This theme shows how Islamic banks ensure that all operations and products follow Islamic law, maintain customer trust, and support the stability and integrity of the Islamic financial system.

The fourth theme is the operational risk management of Islamic banks. This theme covers how Islamic banks identify, assess, mitigate, and manage operational risks arising from system failures, internal processes, technology, or human error.

Figure 3: Network visualization of co-occurrence of author's keywords

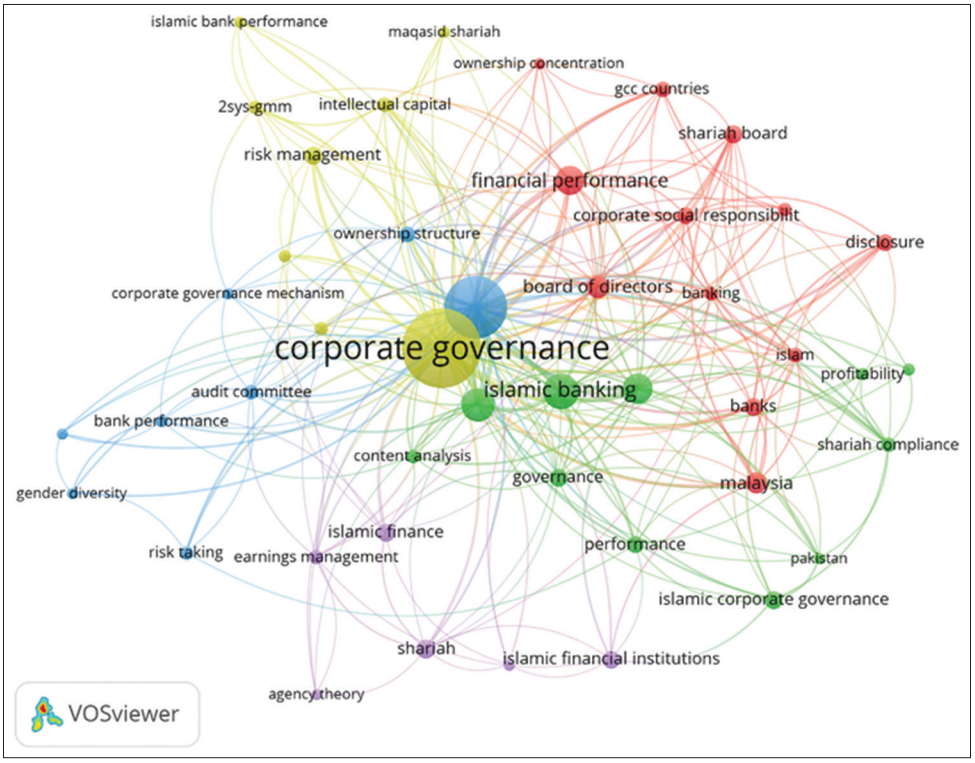


Table 12: Research themes in corporate governance of Islamic banks research based on the author's keywords

Keywords	Cluster	Occurrences	Total link strength	Theme
Audit Committee	1	6	6	Theme 1: Profit Management and Ownership Structure in Islamic Banks
Earnings Management	1	7	6	
Financial Performance	1	23	23	
good corporate governance	1	5	2	
Islamic Banking	1	125	107	
Ownership Structure	1	8	8	
Risk Disclosure	1	6	6	
Sharia Supervisory Board	1	19	18	
Banking	2	16	16	Theme 2: Financial Performance of Islamic Banks
Corporate Social Responsibility	2	5	5	
Disclosure	2	8	8	
Islam	2	7	7	
Islamic Corporate Governance	2	9	6	
Islamic Financial Institutions	2	6	4	
Malaysia	2	13	12	
performance	2	9	7	
Content Analysis	3	6	6	Theme 3: Sharia Governance in Islamic Banks
Governance	3	10	10	
Islamic Finance	3	10	10	
Shariah	3	5	4	
Shariah Governance	3	12	11	
2sys-gmm	4	6	6	Theme 4: Operational Risk Management of Islamic Banks
Corporate Governance	4	139	116	
Intellectual Capital	4	7	7	
operational risk	4	5	5	
Risk Management	4	9	9	
Board of Directors	5	10	10	Theme 5: Management and Supervision of Islamic Banks
GCC Countries	5	8	8	
Data Panel	5	6	5	
Shariah Board	5	9	8	

The fifth theme is the management and supervision of Islamic banks. This theme shows how banks operating under sharia principles are managed and supervised under Islamic law.

The way to do the evolution of theme analysis is to count the number of times the same keyword pair appears in the same article, uncover the structure of the relationship between these terms,

and further explore the growth of the research topic it represents (Chen et al., 2019).

Figure 4 illustrates the visualization of the author's keyword overlay that can determine the trend of research topics regarding the corporate governance of Islamic banks. The keywords that appear are grouped by year. From 2015 to 2016, the topics that emerged were banking, disclosure, Islam, Malaysia, islamic finance, and shariah. From 2017 to 2018, the emerging topics were related to GCC countries, risk management, operational risk, and performance. In 2019, the emerging topics were related to Islamic banking, earnings management, Islamic corporate governance, and risk disclosure. In 2020, the topics that emerged were related to good corporate governance, audit committees, board of directors, Sharia supervisory board, financial performance, shariah governance, content analysis, and governance.

Figure 4: Overlay visualization of co-occurrence of author's keywords

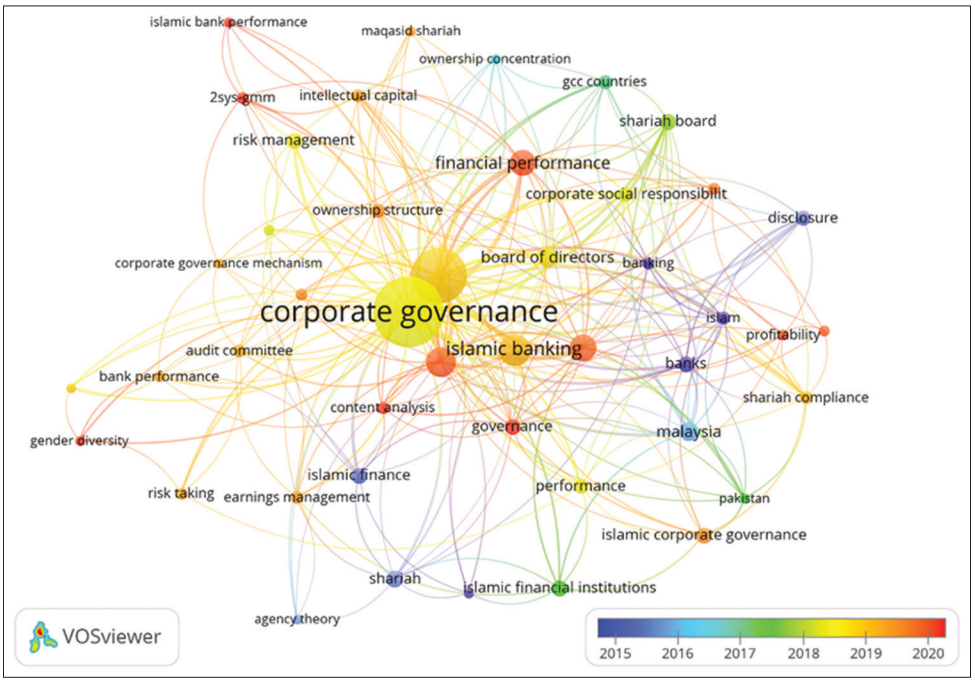
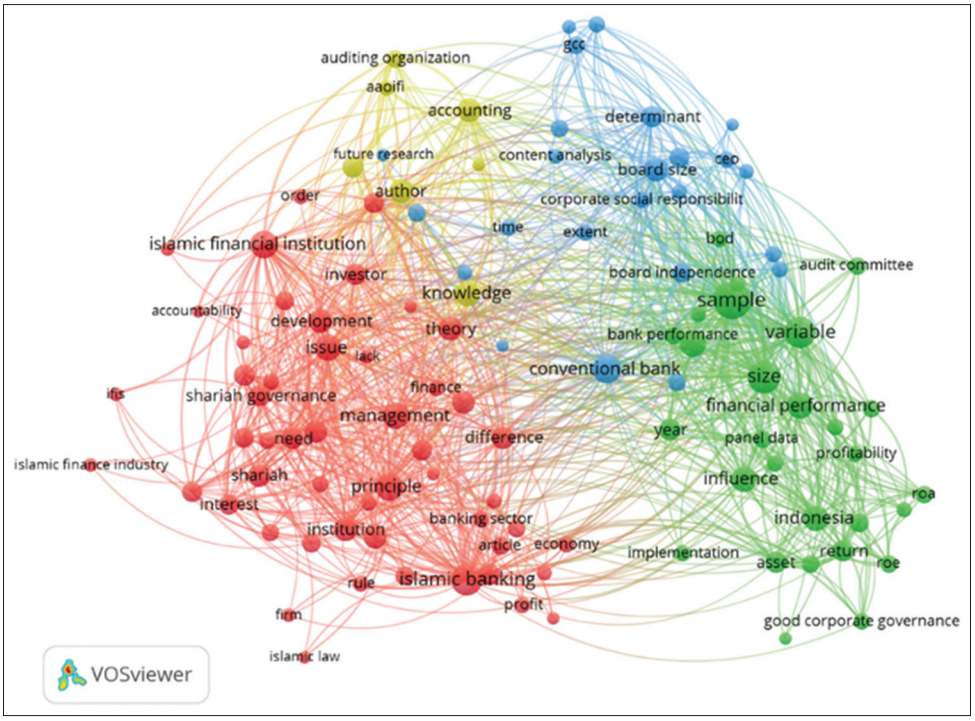


Figure 5: Overlay visualization of co-occurrence of author's keywords



4.4.2. Thematic analysis

The appearance of the title of the publication and the combination of title and abstract of documents obtained from the Scopus database are also examined in this work as part of the text analysis (Kushairi and Ahmi, 2021). Figure 5 visualizes the relevance of publications based on abstract titles and co-occurrence terms. This visualization makes it possible to see the important terms in a group of articles and the appearance of relationships between them. The grouping is based on the premise that items in the same group show comparable subjects (Nobanee et al., 2021).

Items are indicated by nodes that have been grouped by cluster. Each cluster has a different color. The larger the node size, the more critical the item is. The visualization above shows that the research development is divided into four clusters. A more detailed explanation for each cluster is as follows:

The red cluster highlights Islamic financial institutions, Islamic banking, and sharia governance topics. The nodes in this cluster focus on issues such as sharia principles, development needs, and differences with conventional institutions. It shows concern for specific aspects of Islamic finance, including Islamic law and accountability.

The green cluster covers financial performance, variable size, and the influence of good corporate governance. These nodes connect variables such as sample size, profitability, and return on assets (ROA) and equity (ROE), demonstrating a focus on financial performance analysis and corporate governance implementation in Indonesia.

The blue cluster focuses on conventional banks' managerial and structural aspects, such as board size, board independence, and corporate social responsibility. These nodes show the relationship between organizational structure and bank performance.

The yellow cluster is smaller and connects elements such as accounting, theory, and authorship, indicating an interest in the theoretical framework and methodology of research in this context.

5. CONCLUSION

According to the findings, most publications occurred between 2020 and 2023. Rihab Grassa from authors (12 publications), International Islamic University Malaysia from institutions (15 publications), English from languages (259 publications), Malaysia from countries (62 publications), and Journal Of Islamic Accounting And Business Research from the title of the most prolific contributor (23 publications). This analysis's most widely cited paper is Mollah and Zaman's (2015) article on "Shari'ah Supervision, Corporate Governance, and Performance: Conventional versus Islamic Banks." Based on the results of the network visualization mapping, the research on corporate governance of Islamic banks is divided into five main themes: Profit management and ownership structure in Islamic banks, financial performance of Islamic banks, sharia governance in Islamic banks, operational risk management of Islamic banks, management and supervision of Islamic banks. This research also elaborates on other significant findings that have not been widely studied by the previous Islamic bank corporate governance literature, including the theme of Islamic bank corporate governance research and text analysis.

Based on the results of the research that has been carried out, there are several opportunities to conduct further research related to the development of research on corporate governance of Islamic banks. The opportunities in question are as follows:

Corporate governance of Islamic bank companies has the opportunity to conduct research related to the implementation of digital technology in the corporate governance of Islamic banks. According to a survey by the Islamic Financial Services Board (IFSB), 77% of Islamic banks reported that their digital transformation process is underway, suggesting an urgent need for in-depth research on how technology can be integrated into corporate governance. The adoption of digital technologies presents opportunities and challenges for Islamic banks, and more research is needed to understand the optimal ways to leverage these innovations while still adhering to sharia principles and ensuring strong governance structures.

The impact of regulations on the corporate governance of Islamic banks can also be the subject of future research. Islamic banking regulations can affect Islamic banks' sustainability and growth. Regulations can also pose new challenges in implementing governance following sharia principles. Research on the impact of regulation on the governance of Islamic banks is crucial to ensure that Islamic financial institutions can operate effectively and under sharia principles amid changing market dynamics.

REFERENCES

Abdullah, W.A.W., Percy, M., Stewart, J. (2013), Shari'ah disclosures in Malaysian and Indonesian Islamic banks: The Shari'ah governance system. Journal of Islamic Accounting and Business Research, 4(2), 100-131.

Ahmi, A. (2023), OpenRefine: An approachable tool for cleaning and harmonizing bibliographical data. 11th International conference on applied science and technology 2022 (11th ICAST 2022) AIP Conference Proceedings, 2827, 1–12. Doi: 10.1063/5.0164724.

Ahmi, A. (2024), Bibliomagika. Available from: https://bibliomagika.com

Ahmi, A., Elbardan, H., Ali, R.H.R.M. (2019), Bibliometric Analysis of Published Literature on Industry 4.0. In: 2019 International Conference on Electronics, Information, and Communication (ICEIC). p1-6.

Ajili, H., Bouri, A. (2018), Corporate governance quality of Islamic banks: Measurement and effect on financial performance. International Journal of Islamic and Middle Eastern Finance and Management, 11(3), 470-487.

Akoum, I., Haron, A. (2011), Islamic banking : Towards a model of corporate governance. Journal Global Business Advancement, 4(4), 317-335.

Akpan, I.J., Ezeume, I.C. (2022), Four decades bibliometric analysis, science mapping, and visualization of the consequences of marital union dissolution on parents and children. Journal of Divorce and Remarriage, 63(1), 1-34.

Al Husaeni, D.F., Nandiyanto, A.B.D. (2022), Bibliometric using vosviewer with publish or perish (using google scholar data): From

step-by-step processing for users to the practical examples in the analysis of digital learning articles in pre and post covid-19 pandemic. ASEAN Journal of Science and Engineering, 2(1), 19-46.

Alam, A., Fianto, B.A., Ratnasari, R.T., Ahmi, A., Handayani, F.P. (2023), History and development of takaful research: A bibliometric review. SAGE Open, 13(3), 1-20.

Alam, A., Mellinia, R., Ratnasari, R.T., Ma'aruf, A. (2023), A systematic review of halal hotels: A word cloud and thematic analysis of articles from the Scopus database. International Journal of Advanced and Applied Sciences, 10(8), 166-175.

Almutairi, A.R., Quttainah, M.A. (2017). Corporate governance: Evidence from Islamic banks. Social Responsibility Journal, 13(3), 621.

Annuar, H.A. (2018), Malaysian evidence supporting theoretical integration of roles of non-executive directors. Asian Journal of Accounting Research, 3(1), 2-14.

Archer, S., Karim, R.A.A. (2012), Specific Corporate Governance Issues in Islamic Banks. United States: John Wiley and Sons.

Arifin, A., Saputra, A.A.D., Purbasari, H. (2020), Company size, profitability, tax, and good corporate governance on the company's decision to transfer pricing (empirical study on manufacturing companies listed on the indonesia stock exchange for the 2015-2018 period). Riset Akuntansi Dan Keuangan Indonesia, 5(2), 141-150.

Aslam, E., Haron, R. (2020), Does corporate governance affect the performance of Islamic banks? New insight into Islamic countries. Corporate Governance, 20(6), 1073-1090.

Aspiranti, T., Ali, Q., Parveen, S., Amaliah, I., Jalil, M.A., Merican, F.M.I. (2023), Bibliometric review of corporate governance of islamic financial institutions through Al-based tools. Interenational Journal of Professional Business Review, 8(4), 1-30.

Boonroungrut, C., Saroinsong, W.P., Thamdee, N. (2022), Research on students in covid-19 pandemic outbreaks: A bibliometric network analysis. International Journal of Instruction, 15(1), 457-472.

Bukair, A.A., Abdul Rahman, A. (2015), Bank performance and board of directors attributes by Islamic banks. International Journal of Islamic and Middle Eastern Finance and Management, 8(3), 291-309.

Chen, X., Lun, Y., Yan, J., Hao, T., Weng, H. (2019), Discovering thematic change and evolution of utilizing social media for healthcare research. BMC Medical Informatics and Decision Making, 19(Suppl 2), 50.

Chin, H., Chew, C.M. (2021), Profiling the research landscape on electronic feedback in educational context from 1991 to 2021: A bibliometric analysis. Journal of Computers in Education, 8(4), 551-586.

Damarsiwi, E.P.M., Nurzam, N., Suswati, N. (2021), The influence of leadership and reward style on employee performance (Case Study: DPRD Offices Seluma District). BIMA Journal, 2(1), 1-10.

Darmadi, S. (2013), Corporate governance disclosure in the annual report: An exploratory study on Indonesian Islamic banks. Humanomics, 29(1), 4-23.

Donthu, N., Kumar, S., Mukherjee, D., Pandey, N., Lim, W.M. (2021), How to conduct a bibliometric analysis: An overview and guidelines. Journal of Business Research, 133, 285-296.

Effendy, F., Gaffar, V., Hurriyati, R., Hendrayati, H. (2021), Bibliometric analysis of research developments in the use of mobile payments with vosviewer. Jurnal Interkom: Jurnal Publikasi Ilmiah Bidang Teknologi Informasi Dan Komunikasi, 16(1), 10-17.

Elamer, A.A., Ntim, C.G., Abdou, H.A., Pyke, C. (2020). Sharia supervisory boards, governance structures and operational risk disclosures: Evidence from Islamic banks in MENA countries. Global Finance Journal, 46, 100488.

Elamer, A.A., Ntim, C.G., Abdou, H.A., Zalata, A.M., Elmagrhi, M. (2019), The impact of multi-layer governance on bank risk disclosure in emerging markets: The case of Middle East and North Africa. Accounting Forum, 43(2), 246-281.

Ellili, N.O.D. (2022), Bibliometric analysis on corporate governance topics published in the journal of corporate governance. Corporate Governance: International Journal of Business in Society, 23(1), 262-286.

Farag, H., Mallin, C., Ow-Yong, K. (2018), Corporate governance in Islamic banks: New insights for dual board structure and agency relationships. Journal of International Financial Markets, Institutions and Money, 54, 59-77.

Farook, S., Hasan, M.K., Lanis, R. (2011), Determinants of corporate social responsibility disclosure: The case of Islamic banks. Journal of Islamic Accounting and Business Research, 2(2), 114-141.

Farook, S., Hasan, M.K., Lanis, R. (2011), Determinants of corporate social responsibility disclosure: The case of Islamic banks. Journal of Islamic Accounting and Business Research, 2(2), 114-141.

Ghayad, R. (2008), Corporate governance and the global performance of Islamic banks. Humanomics, 24(3), 207-216.

Grassa, R. (2016), Corporate governance and credit rating in Islamic banks: Does Shariah governance matters? Journal of Management and Governance, 20(4), 875-906.

Halim, N.A., Ahmad, W.M.A.W., Ghazali, N., Borhan, N. (2018), An alternative Sharia-compliant reference rate for financial system with generalized Johansen Leodit Sornette model. AIP Conference Preceedings, 1974(1), 5041550.

Harun, M.S., Hussainey, K., Mohd Kharuddin, K.A., Farooque, O. (2020), CSR Disclosure, Corporate Governance and Firm Value: a study on GCC Islamic Banks. International Journal of Accounting and Information Management, 28(4), 607-638.

Harzing, A.W. (2007) Publish or Perish, Available from: https://harzing.com/resources/publish-or-perish

Isbah, F., Yuliana, R., Herawati, N. (2024), Islamic corporate governance: A three decade bibliometric analysis. Proceeding International Conference on Accounting and Finance, 2, 63-82.

Jan, A.A., Lai, F.W., Tahir, M. (2021), Developing an Islamic Corporate Governance framework to examine sustainability performance in Islamic Banks and Financial Institutions. Journal of Cleaner Production, 315, 128099.

Jeflea, F.V., Danciulescu, D., Sitnikov, C.S., Filipeanu, D., Park, J.O., Tugui, A. (2022), Societal technological megatrends: A bibliometric analysis from 1982 to 2021. Sustainability, 14(3), 1543.

Kartika, A., Nuswandari, C. (2022), The role of good corporate governance as a mediator of the influence of financial performance on dividend policy. Jurnal Studi Manajemen Organisasi, 17(1), 10-22.

Krismaya, S., Ulum, I., Oktavendi, T.W., Afrizal, F., Mawardi, F.D. (2024), Good corporate governance (GCG) and islamic social reporting (ISR): A bibliometric approach. Journal of Accounting and Investment, 25(2), 568-583.

Kudaibergenova, R., Uzakbay, S., Makanova, A., Ramadinkyzy, K., Kistaubayev, E., Dussekeev, R., Smagulov, K. (2022), Managing publication change at Al-Farabi Kazakh National University: A case study. Scientometrics, 127(1), 453-479.

Kushairi, N., Ahmi, A. (2021), Flipped classroom in the second decade of the millenia: A bibliometrics analysis with Lotka's law. Education and Information Technologies (Dordr), 26(4), 4401-4431.

Mollah, S., Hassan, M.K., Farooque, O., Asma, M. (2017), The governance, risk-taking, and performance of Islamic banks. Journal of Financial Services Research, 51, 195-219.

Mollah, S., Hassan, M.K., Farooque, O.A., Asma, M. (2017), The governance, risk-taking, and performance of Islamic banks. Journal of Financial Services Research, 51, 195-219.

Mollah, S., Zaman, M. (2015), Shari'ah supervision, corporate governance and performance: Conventional vs. Islamic banks. Journal of Banking and Finance, 58, 418-435.

Mollah, S., Zaman, M. (2015), Shari'ah supervision, corporate governance

and performance: Conventional vs. Islamic banks. Journal of Banking and Finance, 58, 418-435.
Moral-Muñoz, J.A., Herrera-Viedma, E., Santisteban-Espejo, A., Cobo, M.J. (2020), Software tools for conducting bibliometric analysis in science: An up-to-date review. Profesional de La Informacion, 29(1), 1-20.
Mujiyati, M., Ulynnuha, O.I. (2023), How about good corporate governance, how about good corporate governance, size, leverage, financial performance. Riset Akuntansi Dan Keuangan Indonesia, 8(1), 93-99.
Nalim, N. (2009), Good Corporate Governance in Islamic Perspective. Jurnal Hukum Islam, 7(2), 210-221.
Nawaz, T. (2019), Exploring the nexus between human capital, corporate governance and performance: Evidence from Islamic banks. Journal of Business Ethics, 157(2), 567-587.
Nobanee, H., Alqubaisi, G.B., Alhameli, A., Alqubaisi, H., Alhammadi, N., Almasahli, S.A., Wazir, N. (2021), Green and sustainable life insurance: A bibliometric review. Journal of Risk and Financial Management, 14(11), 1-21.
Pahlevi, R.W. (2022), Mapping of Islamic corporate governance research: A bibliometric analysis. Journal of Islamic Accounting and Business Research, 14(4), 538-553.
Pritchard, A. (1969), Statistical bibliography or bibliometrics. Journal of Documentation, 25(4), 348-349.
Putra, G.M.P.D., Wirawati, N.G.P. (2020), The effect of good corporate governance on company value with financial performance as a mediation variable. E-Jurnal Akuntansi, 30(2), 388-402.
Quttainah, M.A., Song, L., Wu, Q. (2013), Do islamic banks employ less earnings management? Journal of International Financial Management and Accounting, 24(3), 203-233.
Ridzwan, R., Ramzi, M.I., Zubir, A.M. (2021), Success factors of rural entrepreneurs in Malaysia: The proposed model. International Journal of Academic Research in Business and Social Sciences, 11(4), 315-323.
Sabrina, S., Majid, M.S.A. (2020), The reluctance phenomenon of islamic banks to offer profit-loss sharing financing. Jurnal Ekonomi Dan Kebijakan, 13(2), 242-264.
Safieddine, A. (2009). Islamic financial institutions and corporate governance: New insights for agency theory. Corporate Governance: An International Review, 17(2), 142-158.
Safii, M.A. (2019), Return on equity: Zakat fund allocation, profit sharing financing and good corporate governance in sharia commercial banks in Indonesia. Journal of Management and Business, 2(2), 2095.
Safiullah, M., Shamsuddin, A. (2018), Risk in Islamic banking and corporate governance. Pacific Basin Finance Journal, 47, 129-149.
Safiullah, M., Shamsuddin, A. (2019), Risk-adjusted efficiency and corporate governance: Evidence from Islamic and conventional banks. Journal of Corporate Finance, 55, 105-140.
Sedighi, M. (2016), Application of word co-occurrence analysis method in mapping of the scientific fields (case study: The field of Informetrics). Library Review, 65(1-2), 52-64.
Serenko, A., Bontis, N. (2009), Global ranking of knowledge management and intellectual capital academic journals. Journal of Knowledge Management, 13(1), 4-15.
Suhendar, S., Zulfikar, R., Bastian, E., Hanifah, I.A. (2023), Trend of the research on islamic corporate governance in islamic banking: A bibliometric analysis. Journal of Law and Sustainable Development, 11(9), 1-18.
Suprapto, N., Sukarmin, S., Puspitawati, R.P., Erman, E., Savitri, D., Ku, C.H., Mubarok, H. (2021), Research trend on TPACK through bibliometric analysis (2015-2019). International Journal of Evaluation and Research in Education, 10(4), 1375-1385.
Supriani, I., Iswati, S., Bella, F.I., Tumewang, Y.K. (2022), A bibliometric analysis of zakat literature from 1964 to 2021. Journal of Islamic Economic Laws, 5(2), 263-296.
Thamaree, A., Zaby, S. (2023), Bibliometric review of research on corporate governance and firm value. Journal of Governance and Regulation, 12(1), 42-52.
Tian, Y., Wen, C., Hong, S. (2008), Global scientific production on GIS research by bibliometric analysis from 1997 to 2006. Journal of Informetrics, 2(1), 65-74.
Tupan, T. (2016), Bibliometric mapping with vosviewer on the development of agricultural research results in Indonesia. Visi Pustaka, 18(3), 217-230.
Van Eck, N.J., Waltman, L. (2021), Manual de VOSviewer. In: Univeristeit Leiden. https://www.vosviewer.com/documentation/manual_vosviewer_1.6.1.pdf
Wairooy, F.A.Z., Haryono, S. (2023), Does Islamic corporate governance moderation the influence of sharia financial performance toward islamic social reporting? Journal of Islamic Economic Laws, 6(2), 60-88.
Wen, H., Huang, Y. (2012), Trends and performance of oxidative stress research from 1991 to 2010. Scientometrics, 91(1), 51-63.
Wiyadi, W., Trisnawati, R., Sulistyowati, E. (2019), Mekanisme corporate governance dan manajemen laba model long term discretionary accrual pada perusahaan go publik di Indonesia. Jurnal Manajemen Dayasaing, 21(1), 55-69.