Global Trends in Sharia Audit Practice: An In-depth Bibliometric Exploration

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The surge in publications focused on Sharia Audit Practice from 2011 to 2023 has been comprehensively explored through bibliometric analysis on the Dimension.ai platform. The research aims to identify prevalent topics and writing styles among authors in this sector. Using the search term "Sharia Audit Practice" on December 7, 2023, numerous contributions have significantly enhanced the field's research output. A prominent work, "Shariah Auditing: Analyzing the past to prepare for the future," delves into the current impact of Sharia Audit Practice. Noteworthy themes like "Sharia Governance," "Sharia Committee," and "Sharia Compliance" underscore its importance and prevalence in related discussions. The study showcases prolific authors and examines current trends, providing valuable insights for future academic and professional endeavors in this field. Recommendations include addressing awareness challenges, establishing supportive regulatory frameworks, and promoting sustainable research initiatives for the ongoing development of Sharia Audit Practice research.

Keywords: Sharia Audit Practice; Bibliometric; Islamic Audit
INTRODUCTION

Positive advances were seen by Islamic Financial Institutions (IFIs), as their Islamic financial assets increased from $3,374 billion in 2020 to an estimated $4,940 billion in 2025 (IFDI, 2021). To strike a balance between the business and social goals of IFI, sharia compliance is essential to this expansion, which in turn requires a high level of commitment from stakeholders. An IFI’s credibility might take a hit if its contracts, goods, and operations don’t adhere to sharia law, which carries the danger of both monetary and non-monetary consequences for non-compliance (Afrizal et al., 2022).

There are unique features to Islamic transactions, and violations often happen on a practical level; these include murabahah, mudharabah, musyararah, ijara, and modern transactions. In murabahah margins, for instance, banks only allow one way transactions, so it is not always easy to tell who is buying and who is selling. The tawaruq (reverse murabahah) method is similarly flawed (Ghozali et al., 2020);(Nor et al., 2019). Direct sharia monitoring and auditing is necessary for IFIs to lessen the possibility of sharia non-compliance (Hanefah et al., 2020). The rise of Islamic financial institutions has coincided with the rise of sharia audits as a tool for checking for sharia compliance (Hanefah et al., 2020).

To make sure there are no sharia violations that could impact the efficacy and efficiency of operations, sharia audits look at operational performance, including internal controls. This is the main distinction with general audits. Muhammad, (2018) which states that sharia audits are conducted on a regular basis to ensure that a company’s activities and internal controls are in line with sharia law, lend credence to this idea. The purpose of sharia audit is comparable to that of corporate audit, as shown in Shahzad et al., (2017), but the emphasis is on the conformity of Islamic financial institutions with sharia views and demands. Upholding the IFI’s integrity in line with Islamic beliefs is one of the primary objectives of sharia audit (Hassan & Haridan, 2019). Additionally, in line with AAOIFI auditing standards, which state that sharia audits are conducted so that auditors of financial reports can express an opinion as to whether or not the financial statements have been prepared in accordance with all relevant accounting standards and practices, Sharia law, and AAOIFI accounting standards (Shubran & Pramono, 2022). According to Khalid, (2020), sharia audits are conducted as part of the internal audit role to guarantee adherence to sharia law.

Sharia audits have been implemented at different phases of development by international financial institutions (IFIs) in different nations. However, companies still face other major obstacles, such as a lack of trained personnel and sharia auditing requirements. A lot of work remains in creating and implementing sharia audit as part of sharia governance, although Malaysia has accomplished more than other countries (Puad et al., 2020);(Isa et al., 2020). According to Kasim et al., (2013), Islamic financial institutions (IFIs) do not have strict regulations for Sharia auditing. Not just in Malaysia and Indonesia, this is true all across the world. Mardiyah & Mardiyah, (2016) claim that Malaysia is the first country to regulate sharia audit methodologies, which has only recently begun. Similarly, sharia auditing is not yet a standard practice in Indonesia. Future development in Indonesia is hindered by regulatory issues, such as inadequate sharia audit standards, an absence of a sharia audit structure, and the lack of support from the Indonesian government (Fauzi & Supandi, 2019). In contrast to the continuing development of IFIs, sharia auditing in Bangladesh is said to be in its early stages (Islam et al., 2021). A comparable incident occurred in Pakistan (Alam, 2015). Numerous sources, like Alam, (2015), assert that there is a scarcity of auditors possessed by international financial institutions who possess the requisite knowledge of sharia law and accounting and auditing. Ali & Ahmad, (2018) proposes a model for sharia auditor competency that is built on knowledge and skills. Knowledge of sharia, Islamic banking, and fiqh muamalah is essential, as is the ability to work effectively with others and have an insatiable appetite for learning.

The current growth of the Islamic economy is a roadblock to further research in this field. Progress in practice-based learning has been slower than that in the literature (Siddiqi, 2008). Literature addressing sharia audit difficulties in Islamic finance, for instance, may be hard to come by (Yahya, 2016). It is not surprising that there is a lack of research on sharia auditing and the current state of Islamic accounting literature because of this. Research on Islamic accounting has so far focused on publications released in the last 25 years (Maali & Napier, 2007). This research delves into Islamic accounting issues by way of Islamic normative theory and Islamic theory of Islamic banks. To the best of our knowledge, no research have evaluated sharia auditing.
using bibliometric analysis or any other type of comprehensive literature evaluation. This research aims to fill that gap by surveying the present status of shariah audit literature via the lens of bibliometric analysis. This research aims to accomplish this by identifying important aspects of sharia auditing, visualizing the bibliographic network, and suggesting areas for future research.

**LITERATURE REVIEW**

According to Mardiyah & Mardian, (2015) Shariah audit is considered a relatively recent concept in Islamic accounting literature. Nevertheless, fundamentally, this notion encompasses diverse facets associated with Sharia principles (Mardiyah & Mardiyah, 2016). In essence, Sharia audit acknowledges the responsibility of individuals as stewards on Earth, necessitating accountability for the trust bestowed by Allah. These principles have constituted integral components of the way Muslims live their lives, aligning with the implementation of Allah SWT’s laws by human beings.

Functioning as an independent entity equipped with specialized expertise in muamalah fiqh, Sharia audit holds the crucial responsibility of ensuring that Islamic Financial Institutions adhere to Sharia principles (Laela & Meikhati, 2009). The foundation for audit legality and Sharia principles is rooted in the Al-Qur'an, exemplified by the Quranic mandate in 2:282 that outlines the obligation to document muamalah (transactions) through debit and credit. Beyond being a mandatory practice, this also forms an integral part of humanity’s joint responsibility to proactively forestall potential future disputes, as articulated by Mohamad et al., (2010).

Within the realm of Sharia auditing, the ethical and responsible framework is rooted in Islamic teachings, underscoring the significance of meticulous information scrutiny (Musfiroh, 2021). Al-Hujurat verse 6 underscores the obligation for Muslims to diligently verify the accuracy of information received and prompt each other regarding any information or actions inconsistent with Islamic teachings. The significance of Sharia audit has been acknowledged by diverse researchers, with Malayatie, (2018) outlining four layers of auditing encompassing self-control, integrated control, internal auditors, and external auditors. This study particularly focuses on the endeavors undertaken by internal auditors, aligning with the research conducted by Gunawan, (2023), which advocates for implementing the Sharia audit function through internal auditors possessing extensive knowledge and expertise in Sharia matters. Alahmadi et al., (2017) affirms that Sharia audit is integral to the internal audit function, involving collaboration between the Sharia board and internal auditors. The primary objective of the Sharia audit function is to scrutinize and evaluate specific transactions in alignment with Sharia principles while instating robust and effective internal controls to ensure Sharia compliance (Baehaqi & Suyanto, 2019).

Regarding the objectives of Sharia audit, there is a consensus among the majority of researchers that its primary goal is to aid Islamic Financial Institutions (IFIs) in ensuring the alignment of all their activities with Sharia principles. Baehaqi & Suyanto, (2019) outlines that Sharia audit activities encompass the scrutiny of financial reports and operational elements, including products, technology, individuals involved, agreements, procedures, and policies. Wahab, (2022) underscores that Sharia audit functions as a process to safeguard against any deviation of IFI activities from Sharia principles. This perspective is echoed by Mulazid, (2016), which asserts that Sharia audits should ensure the Sharia compliance of IFIs through the implementation of an effective internal control system. In the broader context, Gunawan (2023) highlights the significance of Sharia audit as a means to achieve the maqasid Sharia.

Bibliometrics, stemming from 'biblio' or bibliography denoting books, and 'metrics' involving measurement, pertains to the quantitative and statistical analysis of books or literature. Historically, bibliometrics has primarily been applied to gauge periodic publications like academic journals (Noeraida, 2020). Notably, Tuzzahroh & Laela, (2022) has conducted numerous studies employing bibliometric analysis in the context of Sharia Audit. The findings reveal prevalent terms and influential authors shaping the landscape of literature on Sharia Audit Practice.

For more compact maps containing, for instance, fewer than 100 items, a basic visual depiction often yields satisfactory outcomes. However, there is an observable shift towards larger maps, necessitating more than a simple graphical representation. The graphical rendering of extensive bibliometric maps can be elevated by incorporating features like zoom functions, custom labeling algorithms, and density-based metaphors. Unfortunately, these functionalities are not integrated into the standard computer programs commonly utilized by bibliometric researchers. This article introduces a novel computer program specifically designed for bibliometric mapping, with a primary focus on enhancing the graphical representation of bibliometric maps. This segment delves into the
utilization of VOS, particularly for the creation of bibliometric maps.

VOS aims to arrange items in a reduced dimensionality so that the spatial separation between two items precisely mirrors their similarity or correlation. Each item pair, denoted as i and j, in VOS necessitates input similarity, denoted as \( s_{ij} \) (where \( s_{ij} \geq 0 \)). VOS treats the \( s_{ij} \) equation as a metric on a ratio scale, commonly computed using the association strength defined in Equation 1. The mapping of item locations on a map by VOS involves the minimization of the sum of squared weighted distances across all pairs of items.

\[
V(x_1, x_n) = \sum_{i < j} s_{ij} \|x_i - x_j\|^2
\]

for:

\[
\frac{2}{n(n-1)} \sum_{i < j} \|x_i - x_j\| = 1
\]

Hence, the fundamental idea behind VOS is the reduction of the aggregate weight of squared distances among all pairs of items. The weighted squared distance between object pairs is determined by the similarities between these objects. To prevent impractical solutions wherein all items share identical locations, a constraint is implemented to ensure that the average distance between any two items remains equal to one.

This study relies on publication data obtained from diverse journals indexed by Dimension.ai, focusing on research keywords associated with the theme of Sharia Audit Practice. The data collection process involved searching for papers spanning the period from 2011 to December 7, 2023, resulting in the identification of 59 articles. The analysis of publication trends related to Shariah Audit Practice was conducted using the VOS Viewer software.

VOS Viewer offers versatile ways to present maps, each highlighting different aspects of the map. It provides functions for zooming, scrolling, and searching, facilitating a thorough examination of the map's details. The software's capability to display maps is particularly beneficial for maps containing a large number of items, such as 100 items or more. Most computer programs designed for bibliometric mapping often struggle to adequately display such extensive maps.

In map creation, VOS Viewer employs the VOS mapping technique, where VOS stands for similarity visualization. For prior research utilizing VOS mapping techniques, VOS Viewer can showcase maps generated using appropriate mapping techniques. Consequently, this program serves not only to display maps created through VOS mapping techniques but also those produced using methods like multidimensional scaling. VOS Viewer is compatible with various hardware platforms and operating systems, allowing for direct launch from the internet.

**RESEARCH METHODOLOGY**

This study makes use of publication data obtained from various scholarly journal papers focusing on the literature of Sharia Audit Practice. The data collection spans the last 12 years, precisely from 2011 to 2023, employing the search term 'Sharia Audit Practice' within a comprehensive dataset. The search yielded 59 publications as of December 7, 2023.

Furthermore, the progression trend of publications in Sharia Audit Practice was scrutinized using the VOS Viewer software, which is specifically introduced in this research. VOS Viewer, designed for the creation and visualization of bibliometric maps, is freely accessible to the bibliometric research community and can be found at www.vosviewer.com.

The functionality of VOS Viewer extends to generating author and journal maps based on co-authorship and keyword occurrence data, as well as crafting author and keyword maps based on co-occurrence data. This program provides readers with the capability to conduct detailed bibliometric research. The research conducted is described as descriptive research based on literature data utilizing bibliometric analysis.

This study leverages publication data concerning Sharia Securities Crowdfunding sourced from the Dimensions.ai database (https://Dimensions.ai). Alternative indexing dimensions were applied with the stipulation that all articles possess both a title and an abstract.

VOS Viewer employs the VOS mapping technique, where VOS stands for Visualization of Similarities, as introduced by Van Eck and Waltman in 2007. Previous studies utilizing VOS mapping techniques refer to works by Van Eck and Waltman (2007b). VOS Viewer is capable of displaying maps created using suitable mapping techniques. Thus, this program has the capacity to showcase maps produced through VOS mapping techniques and those resulting from multidimensional scaling techniques. VOS Viewer is compatible with various hardware platforms and
operating systems and can be accessed directly from the internet (Rusydiana, 2019).

RESULT AND DISCUSSION

The following is the results and discussion section which will be explained through several outputs, including diagram, tables, and figures. After that, several research clusters related to the topic of sharia audit practice will be explained.

### Table 1. Yearly Publication (2011 - 2023)

<table>
<thead>
<tr>
<th>Year</th>
<th>Publication</th>
</tr>
</thead>
<tbody>
<tr>
<td>2011</td>
<td>1</td>
</tr>
<tr>
<td>2012</td>
<td>0</td>
</tr>
<tr>
<td>2013</td>
<td>3</td>
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<tr>
<td>2014</td>
<td>2</td>
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<td>2018</td>
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<td>2019</td>
<td>6</td>
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<td>2020</td>
<td>6</td>
</tr>
<tr>
<td>2021</td>
<td>7</td>
</tr>
<tr>
<td>2022</td>
<td>7</td>
</tr>
<tr>
<td>2023</td>
<td>15</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>59</strong></td>
</tr>
</tbody>
</table>

Articles written about Sharia Audit Practice are covered in this area. During the 12-year observation period from 2011 to 2023, 59 publications were published, according to the research results. From 0 to 15 papers were published each year over the 12-year period, as shown in Table 1. In 2023, there were a maximum of fifteen publications published, with 2012 seeing the lowest total of zero papers.

There has been a general upward trend in the number of articles published by different publications on the topic of Sharia Audit Practice, while there have been oscillations (as shown in Table 1 and Diagram 1). Starting in 2014, with only two articles published till 2017, the number of papers published climbed to six from 2018 to 2020, and so on. This is a very significant increase in the number of papers published. The publication rate climbed to fifteen papers in 2023 from seven in 2021 and 2022. The data collection for this research was done in early December 2023, therefore the number of papers does not cover all publications for that year.

The most cited paper out of the 59 that have been published on the topic of Sharia Audit Practice in the past 12 years is the one entitled 'Shariah Auditing: Analyzing the past to prepare for the future.' However, the paper that is most relevant to the theme of Sharia Audit Practice is 'Sharia Audit and Sharia Compliance of Islamic Financial Institutions: A Bibliometric Analysis' which is a comprehensive review by (Tuzzahroh & Laela, 2022). In this paper, a comprehensive review of sharia audits is presented, covering their role in improving sharia compliance and providing solutions to the challenges faced, drawing on lessons learned from the experiences of various countries. Emphasis is placed on the integration of Shariah audit practices within the internal audit function, where Shariah Audit is identified as a key mechanism to ensure Shariah compliance in Islamic financial institutions. Additionally, the paper highlights the need for a more optimal role of sharia governance committees and supervisory boards as an important step to ensure the optimal and effectiveness of sharia audits in the context of Islamic economics and finance.
Top Authors

Table 2. List of Top Authors

<table>
<thead>
<tr>
<th>Author</th>
<th>Number of Papers</th>
</tr>
</thead>
<tbody>
<tr>
<td>Zurina Shafii (University Sains Islam Malaysia, Malaysia)</td>
<td>6</td>
</tr>
<tr>
<td>Nawal Kasim (University Teknologi MARA Shah Alam, Malaysia)</td>
<td>3</td>
</tr>
<tr>
<td>Nurdianawati Irwani Abdullah (International Islamic University Malaysia, Malaysia)</td>
<td>3</td>
</tr>
</tbody>
</table>

In Table 2, the 3 most productive paper authors who published on the theme of Sharia Audit Practice in the last 12 years are highlighted. Evidently, the three productive writers come from Malaysia, namely Zurina Shafii, Nawal Kasim and Nurdianawati Irwani Abdullah.

One of the authors, Zurina Shafii, from Malaysia, wrote 6 published papers on the topic of Sharia Audit Practice.

Top Citations

Table 3. List of Top Citations

<table>
<thead>
<tr>
<th>Amount Citation</th>
<th>Title</th>
<th>Author(s)</th>
</tr>
</thead>
<tbody>
<tr>
<td>23</td>
<td>Shariah Auditing: Analyzing the past to prepare for the future</td>
<td>Saleh F.A. Khatib, Dewi Fariha Abdullah, Hamzeh Al Amosh, Ayman Hassan Bazhair, Ali Shariff Kabara (2022)</td>
</tr>
<tr>
<td>10</td>
<td>Enhancing Shariah Audit Practices in Islamic Financial Institutions in Malaysia</td>
<td>Muhammad Iqmal Hisham Kamaruddin, Mustafa Mohd Hanefah (2017)</td>
</tr>
<tr>
<td>9</td>
<td>Role of Audit and Governance Comittee for Internal Shariah Audit effectiveness in Islamic Banks</td>
<td>Azam Abdelhakeem Khalid (2020)</td>
</tr>
<tr>
<td>9</td>
<td>Talent Management for Shariah Auditors: Case Study Evidence from the Practitioners</td>
<td>Salim Darmadi (2013)</td>
</tr>
</tbody>
</table>
Table 3 displays the ranking of the top 5 papers based on total citations from publication to the date of this research (December 2023). Of the 59 papers published on the theme Sharia Audit Practice in the last 12 years, namely 2011 to 2023, the highest ranking with a total of 23 citations is the paper entitled 'Shariah Auditing: Analyzing the past to prepare for the future' by Khatib et al., (2022). In second place with a total of 13 citations is the paper entitled 'Sharia Governance Practices in Malaysian Islamic Financial Institutions' by Muhamad Sori et al., (2015). Then a paper with a total of 10 quotes with the title 'Enhancing Shariah Audit Practices in Islamic Financial Institutions in Malaysia' by Kamaruddin, (2017) and 'Role of Audit and Governance Committee for Internal Shariah Audit effectiveness in Islamic Banks' by Khalid, (2020). Finally, a paper with a total of 9 citations entitled 'Talent Management for Shariah Auditors: Case Study Evidence from the Practitioners' by Ali, (2019).

From this presentation it can be concluded that writings related to the theme of Sharia Audit Practice began to receive attention from 2022 onwards, and works in 2022 were widely cited in recent research, indicating a deeper exploration of the topic of Sharia Audit Practice.


**Bibliometric Mapping**

**Keywords**

In this section, a visual graphic mapping of publications on the theme of Sharia Audit Practice will be presented. Keyword mapping analysis serves as the basis for mapping the co-occurrence of important or unique terms contained in a particular article. Mapping is a process that allows someone to recognize elements of knowledge and their configuration, dynamics, interdependence and interactions. In the context of bibliometrics, science mapping is a method of visualizing a field of study. This visualization is done by creating a landscape map that can display topics in the field. The results of the visualization of the co-word network map for publications with the theme Sharia Audit Practice can be seen in Figure 1 above. Of the 57 keywords extracted, the keywords that frequently appear in Sharia Audit Practice themed publications as of 7
Cluster 1 colored red Which consists of 15 say key, that is company, evidence, audit committee, financial performance, effect, country, relationship, sample, corporate governance, performance, board, information, director, originality value, design methodology approach.

The observed clusters are consistent with theoretical predictions found in the Sharia Audit literature, where various variables, including evidence, audit committee, and originality value, converge. The integration of audit and the role of Islamic sharia into the cluster is in line with the characteristics of Islam.

Cluster 2 colored green Which consists of 9 say key, that is sharia audit practice, sharia committee, sharia governance, sharia audit, current practice, data, interview, semi, sharia compliance

This grouping is consistent with previous research on Sharia Audit Practices, which often examines aspects such as governance, committees and audits. However, what differentiates this research is the incorporation of terms related to Sharia Practice, such as Sharia Audit, Sharia Governance, and Sharia Compliance which highlights its emphasis on the relationship between Audit and Sharia Practice.

Cluster 3 colored blue Which consists of 6 say key, that is Islamic financial institutions, sharia auditing, need, shariah, ifis, issue, challenge

Clusters 2 and 3 focus on topics including issues, needs and challenges from the Sharia Audit Practice topic. The reduced size of this cluster may indicate that thematic topics in Sharia Audit Practice have received less attention in the literature, or may mean that further research is needed in this area.

Keywords are divided into 3 clusters which are arranged in colored circles representing each cluster. The aim of creating three clusters was to fully analyze the interrelationships and trends seen in the literature while capturing the diversity of themes found. The dominance of the largest cluster of behavioral features is consistent with the greater scientific interest in understanding human dynamics that is driving progress in Sharia Audit Practice research. This data can be used to understand keyword trends over the last 12 years. Bibliometric analysis highlights several keywords that are widely used in the papers, which are the subject of the study. The greater the number of keywords that appear, the larger the circle depicted. Meanwhile, the keyword connecting line shows the extent of its relationship with other keywords (Laila et al., 2021).

The grouped keywords are arranged in circles within each set, representing clusters. If keywords are classified based on year of publication, then the mapping results can be seen in Figure 2. The key to this image is as follows: purple, green and yellow intervals. Darker colors (purple) indicate older publication years. Lighter colors (yellow) indicate newer publication years. This data can be useful in determining keyword trends over the last 12 years. The analysis results show several keywords that have been widely used since 2019, such as Islamic Financial Institution. On the other hand, the newest and most widely used keywords from the
beginning of 2021 until now are Sharia Audit Practice and Sharia Governance.

The earlier reference to the meta-analysis focused on prominent authors in the field of Sharia Audit Practice. A detailed examination of the leading contributors in this theme was conducted using VOS Viewer software, revealing a bibliometric author map showcased in Figure 3. The luminosity and size of the halo surrounding an author's name indicate the quantity of papers they have published on the topic over the past 12 years. In Figure 3, the cluster density view features visible items, with each point color-coded to represent the density of items associated with individual authors. This approach provides a comprehensive overview of the bibliometric map's structure. Utilizing this analytical tool, we can discern the authors with the highest publication output. When sorted by author, numerous clusters emerge. Notably, the top three prolific authors who have significantly contributed to the theme of Sharia Audit Practice, as revealed by bibliometric mapping, are Zurina Shafii, Nawal Kasim, and Nudianawati Irwani Abdullah.

**CONCLUSION**

This paper states that there has been a recent spike in research on Sharia Audit Practices. This spike is in keeping with developments in the global financial landscape and the growing significance of audit methods that are compliant with Shari'a law. Scholars and practitioners working together to better understand and implement Shari'a auditing explains the apparent uptick in publications, as indicated by more comprehensive titles and abstracts.

Searching for commonly used words and key terms in these fields helps to uncover patterns in the literature. Subjects like Sharia auditing, Islamic financial audits, and Shari'a compliance are crucial. These findings point to the directions that research should go in the future and the questions that require answering.

The list of important books and prominent authors is a valuable resource for scholars and professionals studying the intricacies of Sharia audit methods. The participation of renowned authors in this research emphasizes their substantial contribution to enhancing comprehension of Shari'a auditing methodologies.

Despite a number of limitations, this study does offer some intriguing new perspectives. Importantly, the focus is on writers and word patterns rather than specific Sharia audit methodologies. Consequently, further research on Shari'a auditing is required.

The substantial lack of knowledge on Shari'a auditing, particularly among regulators and practitioners, calls for targeted education initiatives. It is imperative that the legislative framework be crystal clear on Shari'a audit methodologies in order to give stakeholders clear instructions and promote the practice's continued growth.
This study makes use of data that is valid until December 7, 2023, sourced from Dimension.ai. Due to the dynamic nature of research, fresh investigations are required to document emerging trends and variables in Sharia auditing techniques. Better policy decisions can be made with the use of more comprehensive and integrated bibliometric studies that show how the industry has grown. By laying a firm foundation for future research into Sharia audits, this study may be easily updated to incorporate new information as it becomes available.

REFERENCES


