The Es Accounting and Finance
Vol. 4, No. 01, November 2025, pp. 152 - 167
ISSN: 2985-7139, DOI: 10.58812/esaf.v4i01

Bibliometric Mapping of Research on Islamic Environmental Social Responsibility Reporting

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Article Info

Article history:

Received Nov, 2025
Revised Nov, 2025
Accepted Nov, 2025

Keywords:

Bibliometric Analysis;
Environmental Social Responsibility;
ESG;
Islamic Finance;
Islamic Social Reporting;
Maqasid al-Shariah;
Sustainable Development

ABSTRACT

This study conducts a bibliometric analysis to delineate the intellectual framework and thematic progression of research on Islamic Environmental Social Responsibility (ESR) reporting over the period 2000–2025. The main objective is to map publication and citation trends, identify the most influential authors, institutions, journals, and countries, and uncover the dominant and emerging themes in this field. Data were collected from the Scopus and Web of Science databases using a structured search strategy that combined Islamic, environmental, and reporting-related keywords, applied to titles, abstracts, and author keywords. The search was restricted to peer-reviewed journal articles, reviews, and selected conference papers within the defined time span, followed by a multi-stage screening and data-cleaning process to remove duplicates and exclude documents not substantively related to Islamic ESR reporting. The final corpus was analysed using a combination of performance analysis and science-mapping techniques implemented in VOSviewer and the Bibliometrix/Biblioshiny package. Performance analysis was used to describe productivity and impact patterns, while science mapping relied on co-occurrence, co-citation, and collaboration networks to visualise conceptual clusters and the evolution of research themes. The findings show that Malaysia and Indonesia lead global scholarship, with research converging around CSR, Islamic finance, and sustainable development, while ESG, green banking, and maqasid-based sustainability are gaining prominence as newer areas of interest.

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1. INTRODUCTION

Global apprehension regarding climate change, biodiversity decline, and environmental deterioration has transformed expectations of business conduct and openness. Governments, investors, and civil society are increasingly insisting that compani es reveal not only their financial results but al so their environmental effects, risks, and mitigation efforts. This transition is seen in the swift proliferation of sustainability reporting and environmental, social, and governance (ESG) frameworks, with the development of taxonomies and assurance methods aimed at standardizing corporate communication of environmental responsibil ities. In numerous emerging economies, where ecological vulnerabilities are pronounced and regulatory frameworks are still developing, credible environmental reporting is essential for harmonizing capital allocation, fostering stakeholder confidence, and ensuring long-term resilience. In Islamic finance in predominantly Muslim cultures, external pressures converge with internal ethical imperatives that imbue environmental stewardship and social responsibility with spiritual significance [1]–[3].

In Islamic philosophy, environmental stewardship is rooted in both modern sustainability discussions and fundamental re ligious doctrines. The Qur'anic notions of humans as khalifah (stewards) on earth, al ongside the ethical principles of amanah (trust), mizan (balance), and maslahah (public good), necessitate that economic endeavors preserve natural integrity and promote in tergenerational welfare [4]–[7]. Recent res earch on Islamic Corporate Social Responsibility (ICSR) underscores that social and environmental duties are inherent to Shariah-compliant business models, associ ating corporate behavior with the overarching goals of Islamic law (maqasid al-shariah) in stead of regarding responsibility as a discretionary supplement [8], [9]. Concurrent studies on maqasid and environmental sustainability interpret classical texts as requiring sustainable resource utilization, pollution mitigation, and the safeguarding of all life forms, thus positioning environmental stewardship as both a legal-ethical duty and a manifestation of religious identity in commercial contexts [10].

These ideological foundations have prompted the creation of expressly Islamic fr ameworks for social and environmental reporting. Haniffa's (2002) seminal work in troduces an Islamic Social Reporting (ISR) index that enhances traditional CSR disclosure by integrating Shariah-compliant indicators concerning finance and investment, products and services, labor, community, governance, and the environment [11]. Subsequent research has elucidated and formalized ISR as a criterion for evaluating the social and environmental accountability o f Islamic banks and Shariah-compliant ente rprises [12]–[14]. Empirical research indicates that ISR-based disclosure frameworks have been utilized across multiple jurisdictions to assess the scope and quality of environmental factors, including pollution management, energy efficiency, resource conservation, and support for environmental efforts. Maqasid-based sustainability and Islamic ESG indices have been suggested to incorporate spiritual objectives, social justice, and environmental protection into more comprehensive repor ting mechanisms for Islamic financial o rganizations [15], [16].

Notwithstanding these advancements, cumulative evidence indicates that the environmental aspect of Islamic responsibility reporting is still comparatively weak and inconsistent. Comparative analyses of CSR, ISR, and ESG disclosures in Islamic banks reveal enduring discrepancies between the ethical objectives of Islamic finance and the comprehensiveness of environmental reporting, with disclosures frequently prioriti zing philanthropy and social welfare over specific ecological metrics and targets [17], [18]. Content analyses often reveal that overal l ISR or sustainability scores are moderate, whereas specific environmental factors—such as climate risk, greenhouse gas emissions, green financing, and eco-efficiency—are disclosed with less comprehensiveness than social or governance information [19]–[21]. Simultaneously, recent studies on green banking performance, environmental disclosure, financial performance, and value-based intermediation indicate that certain Isl amic banks have begun to implement more comprehensive environmental policies, develop innovative green products, and enhance reporting practices [19], [22], [23].

The expanding yet disjointed corpus of research on Islamic environmental social responsibility reporting encompasses many concepts, terminologies, and institutional contexts. Researchers investigate concepts including "Islamic sustainability reporting," "Islamic environmental stewardship," "maqasid-based ESG," "green sukuk disclosure," and ISR-based environmental indices across various sectors, encompassing Islamic banking, capital markets, energy, manufacturing, waqf institutions, and other non-profit organizations. The studies are dist ributed among journals in accounting, Islamic economics, finance, management, and law, utilizing various theoretical frameworks such as stakeholder theory, legitimacy theory, i nstitutional theory, and maqasid al-shariah-b ased perspectives [24]–[26]. The literature methodologically includes case studies, content analysis, regression-based archival studies, qualitative investigations, and, more recently, bibliometric and co-word analyses of sustainability reporting in Islamic finance [3], [15], [27]. In the absence of a systematic synthesis concentrating on environmental social responsibility reporting, scholars, regulators, and practitioners are deprived of a cohesive understanding of the evolution of this subfield, its prevailing themes and para digms, and its principal blind spots.

As of now, no comprehensive bibliometric synthesis has been conducted to delineate the intellectual framework and rese arch horizons of Islamic environmental social responsibility reporting as a unique field of study. Current reviews and bibliometric an alyses primarily concentrate on Islamic Cor porate Social Responsibility (CSR) and Islamic Social Responsibility (ISR) in a general context or on sustainability and Environm ental, Social, and Governance (ESG) factors within Islamic finance, without specifically addressing the environmental aspect and its reporting methodologies [3], [15], [27]. As a result, we currently lack a thorough, data-driven comprehension of the principal contributors, the configuration of prominent works and collaborative networks, the environmental themes that garner attention, and the evolution of concepts and approaches over time. This fragmentation impedes the oretical growth, restricts the establishment of cohesive reporting standards aligned with Islamic principles, and hinders policymakers, standard-setters, and practitioners from utilizing previous research for regulatory and institutional innovation. This work, entitled "Bibliometric Mapping of Research on Islamic Environmental Social Responsibility Reporting," aims to rectify these deficiencies by methodically analyzing the global academic output on this subject du ring a specified timeframe. The objectives are to: (1) quantify publication and citation trend s to assess the growth and impact of the field; (2) identify the most prolific and influential authors, institutions, journals, and countries; (3) detect and visualize thematic clusters and conceptual connections pertaining to Islamic environmental responsibility, ISR, maqasid-based sustainability, and ESG reporting; (4) analyze temporal changes in research themes, theories, and methodologies; and (5) emphasize under-researched topics and prospective research directions. The study aims to create an intellectual framework for Islamic environmental social responsibility reporting, thereby establishing a systematic knowledge foundation that facilitates theoret ical advancement, promotes interdisciplinary cooperation, and guides practice and policy in Islamic finance and wider Muslim-majority settings.

2. METHOD

This study employs a quantitative bi bliometric research design to delineate and examine the philosophical framework of Islamic Environmental Social Responsibility (ESR) reporting. Bibliometric analysis is appropriate as it facilitates the systematic examination of extensive publication datasets, uncovering productivity trends, intellectual frameworks, and emerging topics in a clear and replicable manner [28], [29].

The principal data source is a prominent multidisciplinary citation database , specifically Scopus or Web of Science, owing to their extensive coverage of peer-reviewed journals in accounting, finance, Islamic economics, management, and associated disciplines. The search strategy integrates controlled keywords and Boolean operators to delineate the intersection of Islam, environmental responsibility, and reporting/disclosure, employing terms such as "Islamic social reporting," "Islamic corporate social responsibility," "Islamic environmental reporting," "Islamic sustainability reporting," "maqasid-based ES G," "green sukuk disclosure," and "Islamic environmental stewardship," alongside "reporting," "disclosure," and "tra nsparency." The search encompasses titles, abstracts, and author keywords, restricted to journal articles, reviews, and conference papers in English (and, when applicable, sele cted Bahasa Indonesia publications) over a specified timeframe (e.g., 2000–2025), thus documenting the contemporary development of sustainability and Islamic finance discourses while ensuring methodological consistency [28], [30]

The preliminary dataset is exported in a compatible bibliographic format (e.g., BibTeX or CSV) for further processing. Su bsequent to data extraction, a multi-phase cleansing and evaluation process is executed to guarantee the pertinence and dependability of the final corpus. In accordance with e stablished protocols in bibliometric research, duplicate entries resulting from overlapping database coverage are initially eliminated by automatic processes in bibliometric software, subsequently verified manually [28], [29].

Titles, abstracts, and keywords are subsequently examined to eliminate publications that do not significantly pertain to Islamic-based environmental or sustainability reporting; for instance, documents that merely reference Islam or the environment peripherally, or that concentrate exclusively on generic CSR devoid of an Islamic framework. In cases of unclear classification, entire texts are reviewed to verify inclusion or exclusion. The resultant collection comprises research that expressly address Islamic environmental, social, or sustainability reporting in business, financial, or institutional contexts. Descriptive perf ormance analysis is conducted using the bibliometrix package in R and its Biblioshiny interface, which provide integrated routines for analysing annual publication and citation trends, document types, leading journals, productive and influential authors, institutions, and countries, as well as source impact indicators [31]. The study employs a number of science-mapping investigations utilizing network-analysis tools, including VOSviewer and bibliometrix, to visualize the knowledge structure and thematic evolution of the area. VOSviewer is employed to create and visualize bibliometric networks, encompassing co-authorship (authors, institutions, and countries), co-citation, bibliographic coupling, and keyword co-occurrence maps, facilitating the recognition of collaboration patterns, intellectual lineages, and thematic clusters [32].

Simultaneously, bibliometrix facilitates thematic mapping and trend analysis, encompassing the identification of motor t hemes, niche themes, and the evolution of emerging or declining topics over time [30], [31]. Suitable thresholds, such as minimum citation counts, minimum co-occurrence frequencies, or minimum document counts per node, are established to balance network clarity and comprehensiveness, while c lustering algorithms are utilized to categorize nodes into discernible themes. The resultant maps are further analyzed qualitatively w ithin the context of the conceptual and theoretical frameworks presented earlier, enabling the study to integrate research doma ins, pinpoint under-researched areas, and suggest future research trajectories. The analysis recognizes significant constraints concerning database selection, restrictions on language and document types, and possible biases in citation practices and indexing coverage [28], [29]

3. RESULT AND DISCUSSIONS

3.1 Network Visualization

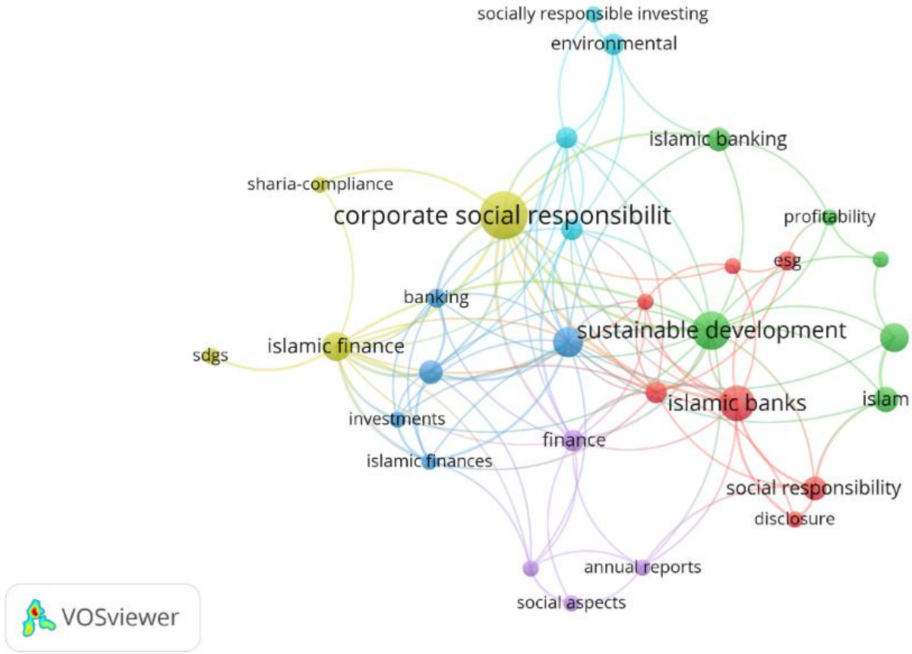

Figure 1. Network Visualization
Source: Data Analysis Result, 2025

The VOSviewer visualization illustrates the keyword co-occurrence network in research on Islamic Environmental Social Responsibility (ESR) Reporting and related themes. Each node represents a keyword, and the size of the node reflects its frequency of occurrence, while the link strength denotes co-occurrence relationships among keywords within the same documents. The colour coding differentiates clusters of thematically related terms, which together reveal the intellectual and conceptual structure of this research field.

The first and largest cluster (yellow) revolves around corporate social responsibility (CSR), Islamic finance, and Sharia-compliance. This indicates that CSR remains the foundational discourse from which Islamic ESR reporting has evolved. In this cluster, "Islamic finance" and "Sharia-compliance" connect directly to CSR, suggesting that studies in this stream tend to examine how Islamic ethical principles, governance mechanisms, and accountability frameworks intersect with social and environmental responsibility. The presence of terms such as SDGs and investments implies that scholars are increasingly situating Islamic CSR within global sustainability agendas, particularly the United Nations' Sustainable Development Goals, and exploring how Islamic financial instruments contribute to social and environmental outcomes.

The second major cluster (green) centres on sustainable development, Islamic banks, ESG, and profitability. This cluster integrates both ethical and performance-oriented dimensions of sustainability in Islamic institutions. The strong linkages between Islamic banks, ESG, and profitability reveal a growing concern with balancing faith-based accountability and financial performance — a central tension in Islamic ESR reporting literature. The inclusion of Islam and sustainable development underscores that many authors anchor their analyses within the Qur'anic and maqasid al-shariah frameworks, conceptualising environmental and social disclosure as extensions of moral stewardship (khalifah). This cluster therefore represents the integration of sustainability theory, ethical finance, and empirical analysis of ESG outcomes within Islamic banking contexts.

The third cluster (blue) connects sustainable development with finance, banking, investments, and socially r esponsible investing. This cluster captures the broader intersection between Islamic and ethical finance. It shows that research has increasingly examined Islamic financial instruments — such as sukuk or socially responsible investment products — as mechanisms for achieving sustainability objectives. The repeated co-occurrence of "environmental" within thi s cluster highlights that environmental responsibility is now recognised as a vital component of Shariah-based investment strategies, although still less dominant compared to social or governance dimensions. The blue cluster thus indicates a convergence between global responsible investment paradigms and Islamic ethical investment practices, reinforcing that both share common moral and developmental aspirations.

The fourth cluster (red) focuses on social responsibility, disclosure, and Islamic banks. This group represents empirical studies investigating the extent, determinants, and quality of Islamic ESR disclosures in corporate and banking reports. Keywords such as annual reports and social aspects (found in the adjoining purple nodes) show that this cluster is methodologically grounded in content analysis of published financial or sustain ability disclosures. These works typically assess compliance with Islamic Social Reporting (ISR) indices or compare disclosure levels among Islamic and conv entional institutions. The prominence of social responsibility rather than strictly environmental disclosure signals that the literature still leans more toward social welfare and philanthropy themes, while the environmental dimension is only beginning to emerge as a distinct analytical focus.

Overall, the network map reveals a research field that is cohesive yet evolving across intersecting domains of CSR, Islamic finance, and sustainability. The strongest conceptual bridges occur between corporate social responsibility and sustainable development, suggesting that Islamic ESR reporting is conce ptualised as both a moral duty and a stra tegic instrument for sustainable value creation. However, the relatively smaller and peripheral placement of environmental and ESG nodes implies that explicit attention to environmental accountability within Islamic reporting remains in a developmental phase. Future research may therefore deepen this integration by linking environmental metrics to maqasid al-shariah objectives, strengthening empirical measures of ecological performance in Islamic institutions, and expanding cross-country bibliometric mapping to include regulatory, technological, and green-fi nance dimensions.

3.2 *Overlay Visualization*

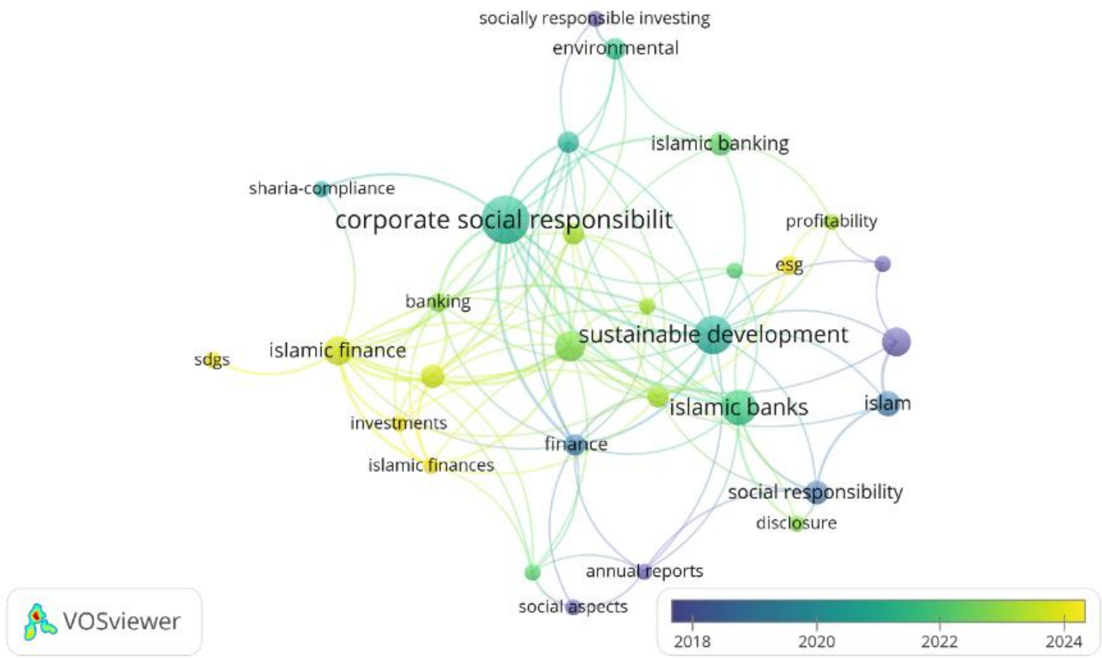

Figure 2. Overlay Visualization
Source: Data Analysis Result, 2025

The overlay visualization from VOSviewer depicts the temporal evolution of keywords in the field of Islamic Environmental Social Responsibil ity (ESR) reporting between 2018 and 2 024. The colour gradient — ranging from dark blue (earlier years) to bright yellow (recent years) — indicates when each k eyword became most prominent in the literature. This temporal mapping reveals a gradual thematic transition from foundational concepts such as corporate social responsibility (CSR) and Islamic finance toward more contemporary and globally integrated notions like ESG, sustainable development, and profitability.

In the earlier phase (2018–2020), research was dominated by tradition al constructs of corporate social respons ibility, Islamic banking, and Sharia-compliance, which appear in blue and turquoise shades. These studies primarily explored the adaptation of CSR principles within Islamic frameworks, foc using on ethical accountability, compliance with maqasid al-shariah, and the role of Islamic finance in achieving s ocial justice. During this period, the lite rature was still establishing con ceptual foundations, with limited attention to environmental dimensions. The prevalence of "social aspects" and " annual reports" keywords in earlier years also suggests that research leaned heavily on content analyses of disclosures, particularly examining the social r esponsibility reports of Islamic banks and financial institutions. By contrast, more recent years (2021–2024) — indicated by green to yellow hues — show a noticeabl e thematic shift toward sustainable d evelopment, ESG, SDGs, and profitability. This shift marks the field's evolution from normative and faith-based CSR models t oward performance-driven sustainability paradigms aligned with global fram eworks. The appearance of "ESG" and "SDGs" in bright yellow signifies an emerging focus on integrating Islamic ethical principles with measurable sustainability outcomes, particularly through financial innovation such as g reen sukuk, impact investing, and Islamic

ESG reporting. The network's temporal pattern thus demonstrates the maturation of Islamic ESR research: from ethical legitimacy toward empirical evaluation and strategic alignment with global sustainability standards. This evolution underscores growing scholarly recognit ion that environmental and social accountability are not only religious impe ratives but also essential drivers of inst itutional competitiveness and sustainable growth in Islamic finance.

3.3 *Citation Analysis*

To deepen the bibliometric analysis of Islamic Environmental Social Responsibility (ESR) Reporting, it is essential to identify the most influential works that have shaped this scholarly domain. The following table highlights ten of the most-cited articles that collectively form the intellectual foundation of Islamic sustainability disc losure, corporate governance, and environmental accountability. These studies span diverse contexts—from the development of Islamic corporate governance frameworks and ethical performance assessment to comparative analyses of sustainability disclosure pra ctices in Islamic banks. The citation frequency demonstrates their significance in defining theoretical boundaries, methodological approaches, and practical implications of integrating Islamic ethical principles into environmental and social reporting. Each study contributes to the evolving dialogue on how Islamic institu tions internalize global sustainability norms within faith-based governance and accountability structures.

Table 1. Most Cited Article

Citations	Author and Year	Title
158	[33]	Developing an Islamic Corporate Governance framework to examine sustainability performance in Islamic Banks and Financial Institutions
142	[34]	Sustainability disclosure in annual reports and websites: A study of the banking industry in Bangladesh
129	[35]	Islam, nature and accounting: Islamic principles and the notion of accounting for the environment
95	[36]	Social responsibility disclosure in Islamic banks: a comparative study of Indonesia and Malaysia
87	[37]	Higher Ethical Objective (Maqasid al-Shariâ€™ah) Augmented Framework for Islamic Banks: Assessing Ethical Performance and Exploring Its Determinants
74	[38]	Corporate social responsibility: A review on definitions, core characteristics and theoretical perspectives
58	[39]	Embedding sustainability into bank strategy: implications for sustainable development goals reporting
51	[40]	Principles of Islamic finance and principles of Corporate Social Responsibility: What convergence?
49	[41]	Should Islamic investors consider SRI criteria in their investment strategies?
47	[42]	Green Banking and Islam: two sides of the same coin

Source: Scopus, 2025

The table above indicates that research in Islamic ESR reporting has progressed from theoretical foundations to practical sustainability frameworks. The preeminent study by Jan, Lai, and Tahir [33] proposes an Islamic Corporate Governance framework to assess sustainability performance in Islamic financial institutions, demonstrating how governance mechanisms based on maqasid al-shariah can facilitate ethical and environmental accountability. This study establishes the convergence between Islamic principles with environmental metrics. Sobhani et al. [34]empirically expand this discourse by examining sustainability disclosures in Bangladeshi banks, emphasizing the impact of institutional legitimacy and stakeholder pressure on openness within

Islamic and conventional institutions.The work of Kamla, Gallhofer, and Haslam [35]is seminal in framing environmental accounting through the lens of Islamic thought, offering one of the initial theoretical expositions on how Islamic ontology and epistemology might guide ecological stewardship. Amran et al. [42] perform comparative research in Indonesia and Malaysia, empirically assessing the degree of social responsibility disclosure by Islamic banks, which serves as a predecessor to contemporary Islamic ESR frameworks. Mergaliyev et al. [37]enhance these concepts via the Maqasid al-Shariah Augmented Framework, establishing ethical performance as a quantifiable construct that connects religious aims with sustainable financial practices.

Subsequent works by Hamidu et al. [38] and Jan et al. [39]enhance the discourse on incorporating sustainability into business strategy and reinterpreting corporate social responsibility within Islamic philosophical frameworks. Franzoni and Ait Allali [40] underscore the theoretical alignment between CSR and Islamic finance, demonstrating that ethical finance and sustainability possess intersecting moral principles. Erragraguy and Revelli [41] examine the alignment of Islamic investment principles with socially responsible investing (SRI), w hereas Bukhari et al. [42]emphasize the practical implementation of green banking as a manifestation of Islamic environmental ethics. These studies collectively create a cohesive theoretical foundation for Islamic ESR reporting and illustrate its developing integration with global sustainability paradigms, particularly through ESG and SDG fra meworks.

3.4 Density Visualization

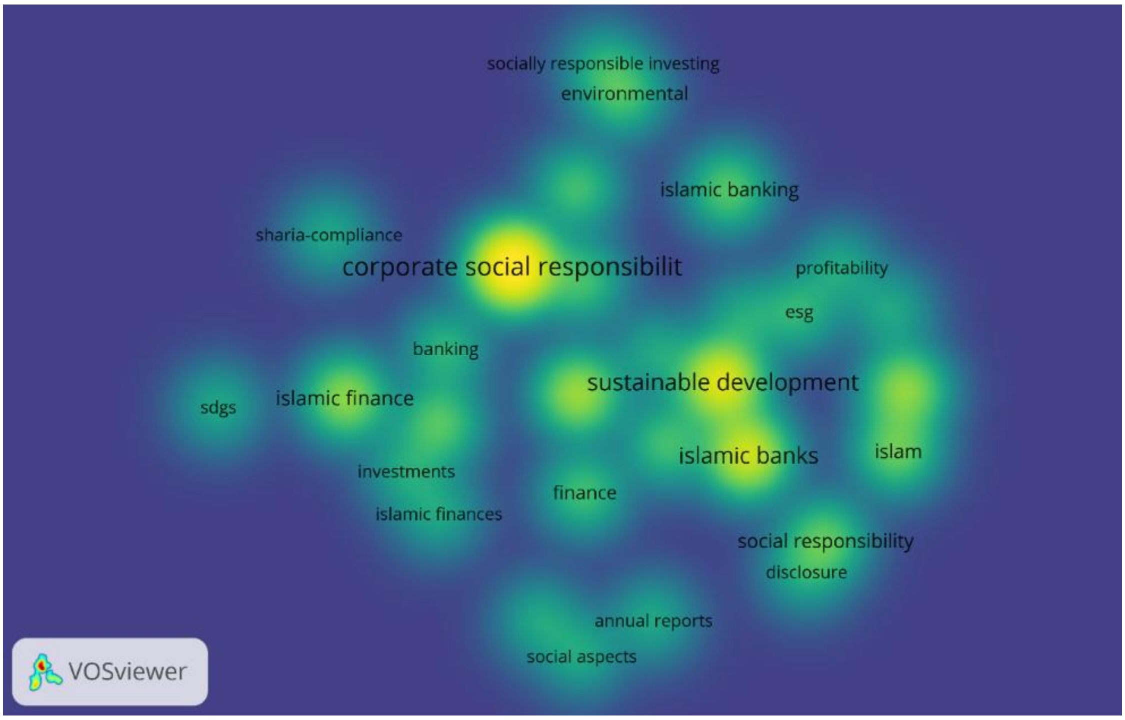

Figure 3. Density Visualization
Source: Data Analysis Result, 2025

The density visualization map produced by VOSviewer offers a precise depiction of the frequency with which specific terms co-occur in the literature of Islamic Environmental Social Respons ibility (ESR) Reporting. Regions exhibiting brighter yellow hues signify high-density areas—characterized by frequent keyword occurrences and robust connections—whereas darker blue regions denote lower-density areas with fewer instances. The most concentrated areas pertain to corporate social responsibility, sustainable development, and Islamic banking, indicating that these notions provide the basic conceptual and thematic foundations of the topic. The significant prevalence of Islamic finance and Sharia compliance highlights that environmental and social reporting in Islamic contexts is intricately integrated within financial ethics and governance frameworks, rather than being confined to environmental accounting sectors.

Peripheral clusters, including environmental, ESG, SDGs, and green finance, exhibit moderate density, indicating that these subjects are growing but not yet predominant in the discourse. The incremental integration of concepts like as profitability, annual reports, and socially responsible investing signifies that the literature is commencing the con vergence of conventional Islamic ethical accountability with global sustainability paradigms and performance-oriented reporting frameworks. The map indicates that Islamic ESR research is predominantly rooted in CSR and sustainable development discourses, however there is an increasing trend tow ards integrating environmental acc ountability, quantifiable ESG measures, and alignment with the Sustainable Development Goals. This trend illustrates the evolution of the field, transitioning from normative discourse on Islamic ethics to data-driven sustainability performance frameworks based on maqasid al-shariah and international repo rting standards.

3.5 *Co-Authorship Network*

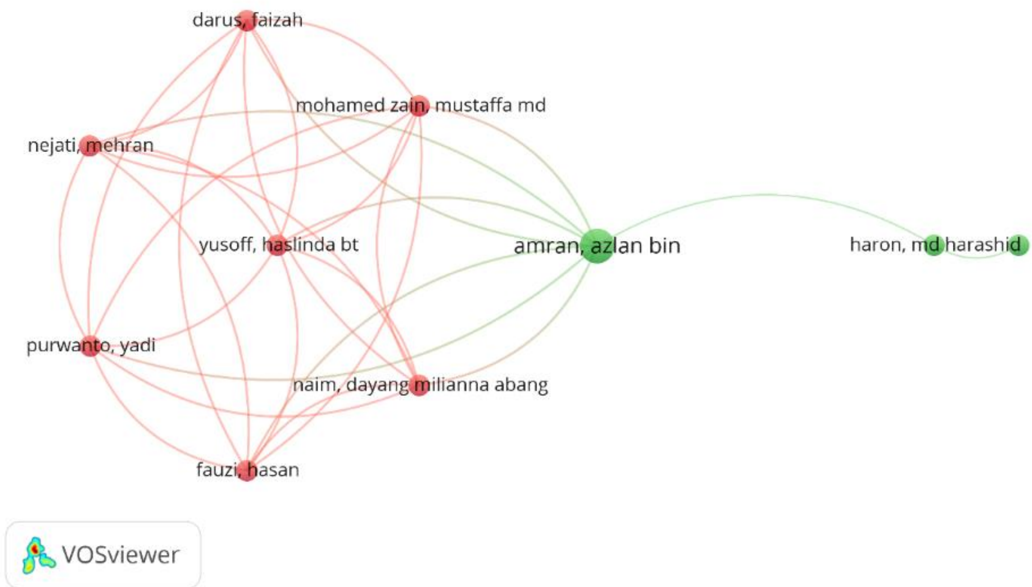

Figure 4. Author Visualization
Source: Data Analysis Result, 2025

The author cooperation network depicted in the VOSviewer map illustrat es the principal research contributors and their co-authorship connections in the domain of Islamic Environmental Social Responsibility (ESR) Reporting. The network indicates that Azlan Bin Amran holds a central and well-connected role, serving as a significant hub that links various groups of scholars. His robust affiliations with authors including Md Harashid Haron, Faizah Darus, Haslinda Yusoff, and Mustaffa Md Mohamed Zain signify his crucial contribution to the progression of research on Islamic corporate social responsibility and sustainability disclosure. This centrality indicates that Amran has constantly engaged in collaboration across institutions and subfields, influencing theoretical and empirical advancements in Islamic banking, CSR, and sustainability governance. The red cluster signifies a cohesive network of Malaysian and Indonesian scholars—namely Darus, Yusoff, Purwanto, Naim, Nejati, and Fauzi—who have collaboratively published numerous works on comparative analyses of Islamic social reporting, environmental disclosure, and ethical performance in Islamic banking. Their collaborations embody a unified research agenda that amalgamates maqasid al-shariah principles with environmental practices throughout Southeast Asia. Conversely, the green cluster, led by Amran and Haron, represents a more outward-oriented connection, linking the central Southeast Asian partnership with other developing scholars, so promoting cross-regional information dissemination. This network demonstrates a relatively unified yet increasing academic community, wherein several significant individuals serve as intellectual anchors facilitating collaboration and knowledge generation in Islamic sustainability and environmental responsibility reporting.

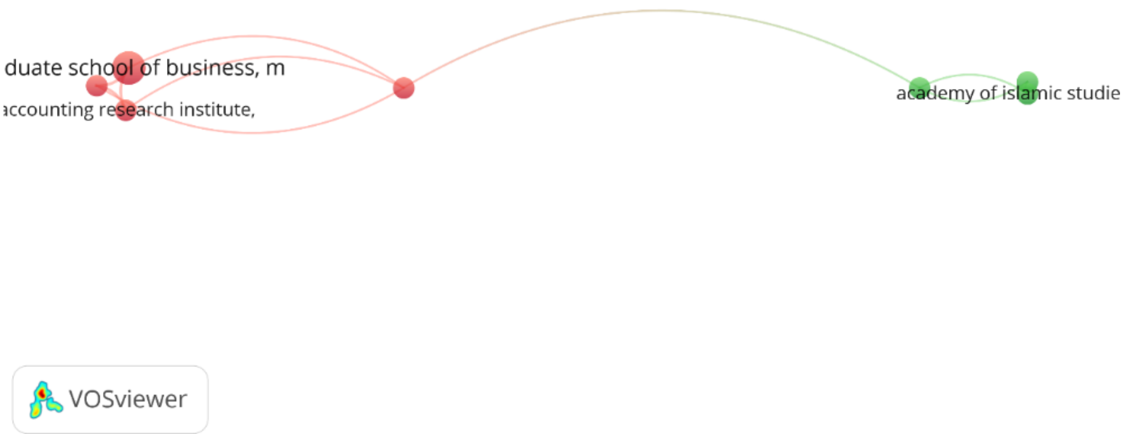

Figure 5. Affiliation Visualization
Source: Data Analysis Result, 2025

The visualization of institutional collaboration elucidates the organizational framework and inter-institutional alliances that support research on Islamic Environmental Social Responsibility (ESR) Reporting. The network exhibits two primary clusters interconnected by restricted yet significant collaborative linkages. On the left side (red cluster), the Graduate School of Business and the Accounting study Institute, both affiliated with Universiti Teknologi MARA (UiTM), Malaysia, function as significant contributors and intellectual foundations in this study domain. These organizations are recognized for their steady contributions to Islamic corporate social responsibility, sustainability reporting, and Islamic governance frameworks, frequently doing joint research spearheaded by prominent scholars such as Azlan Amran, Haslinda Yusoff, and Faizah Darus. Their robust internal connections indicate a strong institutional framework committed to promoting the incorporation of maqasid al-shariah into sustainability and reporting studies.

On the right side (green cluster), the Academy of Islamic Studies, generally associated with the University of Malaya (UM), emerges as a secondary yet separate research center. The association with UiTM-based institutions signifies the development of cross-institutional colla boration between business-focused and theology-focused academic entities. This connection indicates a collaborative endeavor to align Islamic ethical values w ith realistic financial and reporting frameworks. The tenuous link between clusters indicates that, although collaboration is there, the domain continues to experience fragmentation between accounting research centers and Islamic studies departments. Reinforcing this relationship could augment the theoretical depth and practical relevance of Islamic ESR reporting by promoting cohesive viewpoints across governance, sustainability, and Islamic law.

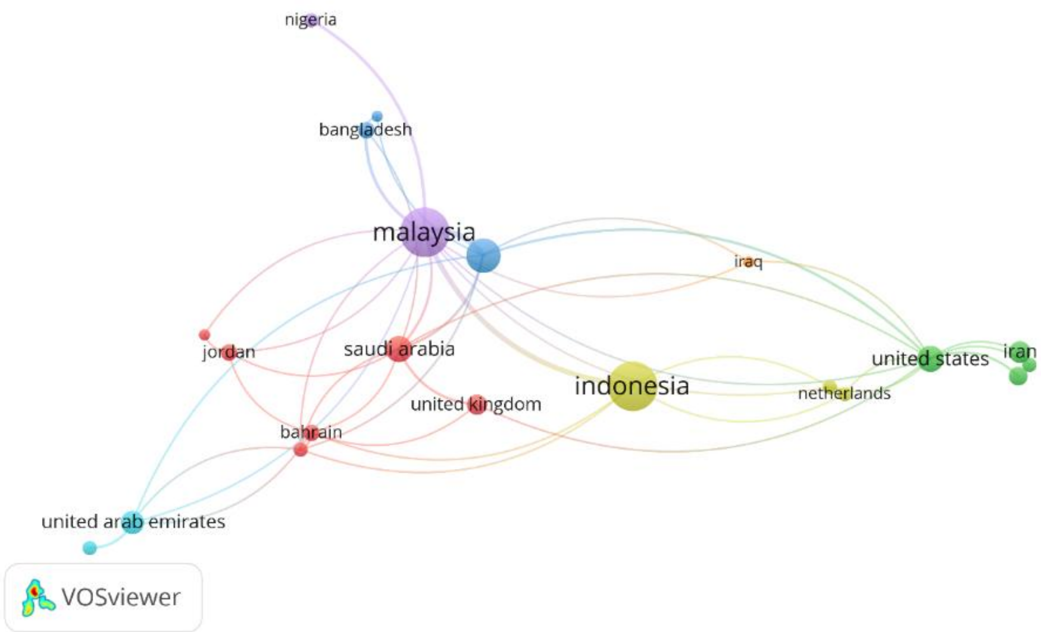

Figure 6. Country Visualization
Source: Data Analysis Result, 2025

The depiction of the nation col laboration network illustrates the worldwide spread and interconnectivity of research in Islamic Environmental Social Responsibility (ESR) Reporting. The map distinctly delineates Malaysia and Indonesia as the primary centers of academic output and cooperation in this domain. Malaysia, situated at the nexus of the network, demonstrates robust connections with various nations—including Saudi Arabia, Bangladesh, Nigeria, Bahrain, and the United Kingdom—highlighting its leadership in facilitating and orchestrating trans national academic endeavors in Islamic sustainability reporting and governance. This preeminence illustrates Malaysia's institutional prowess in Islamic finance and CSR scholarship, chiefly propelled by institutions like Universiti Teknologi MARA (UiTM), International Islamic University Malaysia (IIUM), and Universiti Malaya (UM).

Indonesia has become a prominent regional ally and a crucial collaborator with Malaysia and many Western nations, including the United States and the Netherlands, highlighting the increasing internationalization of research from Southeast Asia. The netwo rk exhibits significant contributions from Saudi Arabia, Iran, and the United Arab Emirates, signifying the Middle Eastern center where Islamic banking and Sharia-compliant sustainability projects are profoundly integrated into reality. The p eriphery connections—specifically those of Jordan, Iraq, and Bangladesh—indicate nascent yet less structured research communities that may become more engaged through regional collaborations. The map illustrates that Islamic ESR rep orting scholarship remains geographically concentrated yet is becoming more globalized, with Malaysia serving as the intellectual hub connecting Asia, the Middle East, and Western acad emia in promoting sustainability within the Islamic ethical and financial paradigm.

3.6 *Discussions*

a. Practical Implications

This bibliometric study's findings offer significant practical implications for policymakers, Islamic financial institutions, and standard-setting organizations aiming to improve environmental and sustainability reporting within Islamic frameworks. The mapping indicates that research and practice predominantly focus on social and e thical disclosure, with a compara tively minimal incorporation of environmental indicators. Policym akers, particularly in Malaysia, Indon esia, and the Gulf Cooperation Cou ncil (GCC), might utilize these find ings to formulate specific recommendations that integrate maqasid al-shariah principles into environmental, social, and governance (ESG) disclosure criteria. The findings indicate that Islamic financial institutions must enhance environmental transparency by integrating green finance, carbon disclosure, and energy efficiency indicators into their annual reports and sustainability statements. Mo reover, authorities and industry organizations like AAOIFI and IFSB can utilize the developing connections between CSR and sustainable development to create standardized reporting benchmarks that reconcile ethical accountability with quantifiable environmental results.

b. Theoretical Contribution

This study theoretically enhances the literature by creating a detailed intellectual framework of Islamic Environmental Social Responsibility (ESR) reporting that connects Islamic ethical theory with contemporary sustainability discussions. The co-occurrence and topic analyses indicate that Islamic CSR, ESG, and maqasid al-shariah frameworks are merging into a cohesive paradigm of value-oriented sustainability reporting. This discovery enhances stakeholder theory and legitimacy theory by situating them within Islamic epistemology, highlighting moral accountability to both God (Allah SWT) and society, rather than exclusively to shareholders. The bibliometric mapping delineates the progression of research from normative ethical discussions to performance-oriented models that incorporate environmental accountability. The study broadens the theoretical scope of Islamic finance and accounting research by establishing Islamic ESR as a hybrid framework that integrates faith-based commitments, institutional governance, and global sustainability requirements, including the SDGs and ESG criteria.

c. Limitations and Future Research Directions

This paper provides a comprehensive account of the logical framework of Islamic ESR reporting, although certain limitations must be recognized. The analysis pre dominantly depends on data sourced from Scopus and Web of Science, which, while extensive, may omit p ertinent publications from regional or non-English journals that offer s ignificant contextual insights. Moreover, bibliometric approaches prioritize publishing trends and citation rates over the qualitative dept h or theoretical intricacies of particular research papers. Subsequent study may enhance bibliometric mapping through systematic literature reviews or cont ent analyses to reveal developing theoretical intersections, such the contributions of waqf, zakat, and green sukuk to promoting environ mental stewardship. Furthermore, augmenting the dataset to encompass Arabic and Bahasa Indonesia li terature would enhance comprehension of the interp retation and application of Islamic ideals across diverse cultural contexts. Longitudinal assessments of citation trends and co-authorship dynamics may elucidate the int egration of Islamic ESR concepts into mainstream sustainability research, thereby enhancing both theoretical and practical aspects of faith-based environmental accountability.

4. CONCLUSIONS

The bibliometric analysis of Islamic Environmental Social Responsibility (ESR) Reporting indicates a swiftly evolving, although still developing, research domain that integrates Islamic ethical concepts with global sustainability frameworks. In the last te n years, academic focus has transitioned from normative analyses of Islamic Corporate Social Responsibility (ICSR) and Shariah compliance to integrated frameworks that connect maqasid al-shariah with E nvironmental, Social, and Governance (ESG) performance. The mapping of keywords, authors, and countries combined demonstrates that Islamic ESR reporting has evolved into a multidisciplinary nexus connecting accounting, finance, and Islamic jurisprudence. Malaysia and Indonesia have become the primary providers, bolstered by robust institutional networks like Universiti Teknologi MARA and Universiti Malaya. These institutions have established collaborative research networks throughout A sia, the Middle East, and Western academia, thereby strengthening Malaysia's position as the intellectual center in this field. The depiction of keyword networks and topic clusters indicates that corporate social respons ibility, sustainable development, and Islami c finance continue to be predominant study focal points. The gradual rise of issues such as ESG, green finance, and SDGs signifies a deli berate shift towards environmen tal accountability and quantifiable sustaina bility performance. This transition signifies the growing acknowledgment that Islamic ethical stewardship (khalifah fil-ardh) should encompass more than philanthropy to confr ont concrete ecological issues. The author and institutional collaboration networks elucidate the emergence of cohesive research clusters in Southeast Asia, with increasing affiliations to Middle Eastern and Western researchers, indicating the field's shift from regional concentration to worldwide proliferation. Th eoretically, the study enhances comprehension of how Islamic moral philo sophy aligns with modern ecological frameworks. It amalgamates stakeholder theory, legitimacy theory, and maqasid al-shariah into a hybrid framework that conceptualizes environmental stewardship as both compliance and a moral and spiritual imperative. The findings emphasize the necessity for policymakers and Islamic finan cial institutions to synchronize governance structures, transparency standards, and per formance metrics with Shariah principles and international ESG standards. Notwi thstanding data constraints, the bibliometric method offers a significant empirical basis for pinpointing research deficiencies, promoting multidisciplinary cooperation, and informing policy formulation. Future research should broaden this study to include Arabic and non-indexed literature, implement longitudinal tre nd modeling, and investigate cross-country comparisons to elucidate the evolving dynamics of Islamic sustainability disclosure. The study underscores that Islamic ESR repo rting transcends mere adaptation of Western sustainability frameworks; it encapsulates a unique moral framework for reconciling economics, ethics, and environmental stewardship in accordance with divine accountability.

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