

**ANALYSIS OF THE DEVELOPMENT OF ISLAMIC ACCOUNTING RESEARCH A
SYSTEMATIC LITERATURE REVIEW 2010–2025**

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Abstract

This study aims to analyze the development of Islamic accounting research during the period 2010–2025 using a Systematic Literature Review (SLR) approach. This approach was used to identify publication trends, key themes, research methods, and the future direction of Islamic accounting development. Data were obtained from 25 relevant national and international scientific journal articles through the Google Scholar, Scopus, and DOAJ databases. The analysis results show a significant increase in Islamic accounting research, especially after 2016, with a focus on zakat, Islamic governance, Islamic financial reporting, and the integration of Islamic principles (maqashid) of Islam. The majority of studies used qualitative methods, while new topics began to move towards the integration of digitalization and sustainability reporting. This study contributes to mapping the development and direction of Islamic accounting research to make it more relevant to the challenges of the modern economy.

Keywords: Maqashid Sharia, Sharia Accounting, Sharia Governance, Zakat



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INTRODUCTION

Sharia accounting is a discipline rooted in Islamic principles, oriented toward justice, honesty, and social responsibility (Triyuwono, 2012). Its goal is not simply to present financial information to stakeholders but also to ensure that every transaction complies with Islamic law and ethics (Hameed, 2011). In the past two decades, there has been significant interest in Sharia accounting, in line with the rapid development of Islamic financial institutions in Indonesia and globally (Rini, 2020; AAOIFI, 2022). However, systematic studies of the direction, topics, and methodologies of research in this field are still limited (Pramudya & Wulandari, 2021). Therefore, this study uses a Systematic Literature Review (SLR) approach to analyze the development of Sharia accounting research from 2010 to 2025 (Snyder, 2019).

This research is expected to contribute to academics, practitioners, and policymakers in understanding the research direction and potential for developing Islamic accounting that aligns with the principles of Maqasid Sharia and the challenges of the digital economy (Mohamed & Fatima, 2023).

The rapid development of Islamic accounting over the past decade demonstrates significant attention to the integration of Islamic values into financial reporting systems (Triyuwono, 2013). However, several fundamental questions remain that require systematic answers (Hidayat, 2020). Various studies have been conducted with varying focuses, ranging from zakat accounting (Supriadi, 2017) to sharia governance (Rahman, 2019), to financial reporting based on Maqasid Sharia (Antonio, 2021). However, few studies have comprehensively mapped the direction, trends, and methodology of research over time (Sudirman et al., 2022).

Based on these conditions, this study was designed to answer several main research questions: (1) how the development and trends of Islamic accounting research from 2010 to 2025 were reported in national and international scientific publications; (2) the dominant themes studied and how the focus of these topics has changed over time; (3) the most commonly used research methods, whether qualitative, quantitative, or mixed; and (4) what are the opportunities for developing Islamic accounting research in the future (Rohman & Hasanah, 2024). Answering these questions is important because a systematic review can provide a comprehensive map of research developments (Kitchenham, 2004).

In terms of benefits, this study makes both theoretical and practical contributions. Theoretically, this study enriches the Islamic accounting literature by presenting a map of research developments over the past 15 years (Khan & Buigut, 2022). This study also strengthens understanding of how the principles of maqasid sharia, justice, and social responsibility are implemented in modern accounting approaches (Yaya et al., 2018). Practically, the results of this study are beneficial for academics and Islamic financial institutions in determining the direction of developing reporting and governance systems in accordance with Islamic principles (Othman & Thani, 2019). For regulators, the research findings can serve as a basis for formulating policies to strengthen the national Islamic accounting system (OJK, 2023).

Furthermore, this research has socio-spiritual benefits because Islamic accounting emphasizes moral values such as trustworthiness, honesty, and justice in economic activities (Chapra, 2016). Therefore, the implementation of Islamic accounting is expected to be oriented not only toward profit but also toward the welfare of the community and a balance between worldly and hereafter aspects (Triyuwono, 2015).

RESEARCH METHOD

This study uses a Systematic Literature Review (SLR) approach to analyze the development of Islamic accounting research during the period 2010–2025. The SLR approach was chosen because it provides a comprehensive overview of the direction, trends, and focus of studies in a scientific field through a systematic and structured process of identifying, selecting, and synthesizing literature data. This method not only reviews previous research but also assesses the quality and theoretical and practical contributions of each study analyzed.

The first step in this research was identifying literature sources. Articles were collected from various academic databases such as Google Scholar, ResearchGate, ScienceDirect, and DOAJ (Directory of Open Access Journals). Keywords used included "Islamic accounting," "Islamic accounting," "maqasid sharia in accounting," "Islamic financial reporting," and "Islamic social responsibility." The search results yielded more than 60 articles relevant to the research topic.

The second step was literature selection and screening using inclusion and exclusion criteria. Inclusion criteria included: (1) scientific articles published between 2010 and 2025, (2) main topics related to Islamic accounting, both conceptually and applicatively, and (3) articles available in full-text form. Exclusion criteria included research not directly related to Islamic accounting or not containing clear empirical results or theoretical discussions. After the screening process, 25 primary articles met the criteria and were used as the analysis sample.

The third stage was data extraction, which is the process of collecting important information from each article, including author name, year of publication, research title, study focus, and research results. The data was then compiled into tables to facilitate pattern analysis and comparisons between studies.

Next, thematic analysis and synthesis were conducted. Each article was reviewed to identify dominant themes emerging in the development of Islamic accounting research. The analysis results indicate that the research themes are divided into three main periods:

1. 2010–2014: Focus on the concepts and theoretical foundations of Islamic accounting.
2. Period 2015–2019: Focus on the implementation of standards and governance of Islamic financial institutions.
3. Period 2020–2025: Focus on digitalization, technological innovation, and the application of maqasid sharia in financial reporting.

In addition, the analysis also assesses the methodological tendencies of each study, using qualitative, quantitative, and conceptual approaches. Qualitative approaches dominate the majority of research, particularly in normative and interpretive studies, while quantitative approaches have begun to develop in the most recent period with the use of empirical data from Islamic financial institutions.

The final stage is the preparation of conclusions and recommendations. Based on the analysis, a synthesis is prepared regarding the direction of development of Islamic accounting research over the past 15 years and future research opportunities. This research is expected to contribute to enriching the Islamic accounting literature and serve as a guide for academics and practitioners in developing more relevant research oriented towards maqasid sharia.

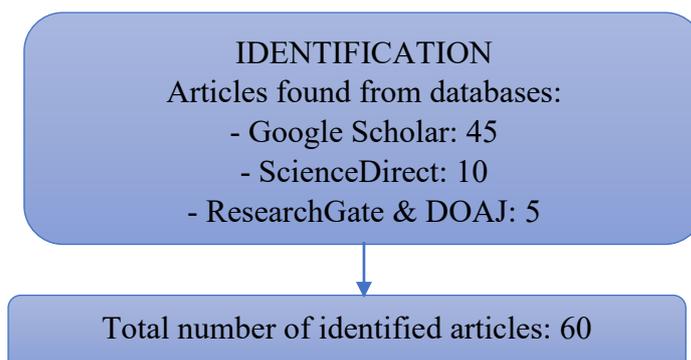




Figure 1.1 PRISMA diagram in research article selection [1]

The PRISMA diagram was used in this study to systematically and transparently illustrate the article selection process, following the steps in the Systematic Literature Review (SLR) method. PRISMA (Preferred Reporting Items for Systematic Reviews and Meta-Analyses) helps ensure that literature selection is objective, structured, and replicable by other researchers. This diagram clearly and measurably explains each step, from the initial search to the final articles for analysis.

The first stage is identification. In this stage, the researcher searched for articles from various scientific databases such as Google Scholar, ScienceDirect, ResearchGate, and DOAJ using the keywords "Islamic accounting," "Islamic accounting," "Islamic financial reporting," and "maqasid sharia." This search resulted in 60 articles relevant to the research topic. After

initial review, 10 duplicate articles were identified, resulting in only 50 unique articles proceeding to the next stage.

The second stage is screening. In this stage, each article was selected based on the relevance of its title and abstract to the research topic. Articles that did not directly address Islamic accounting, fell outside the 2010–2025 timeframe, or did not meet basic methodological criteria were eliminated. This phase left 35 articles deemed relevant for further review.

The third phase was the eligibility assessment. In this phase, researchers read the full text of the remaining 35 articles to assess the depth of discussion, the availability of empirical data, and their theoretical contribution to the development of Islamic accounting. Based on this assessment, 10 articles were deemed ineligible because (1) they did not focus on the Islamic accounting context, or (2) they were not fully accessible. Thus, 25 articles met all criteria and were ready for analysis.

The final phase was inclusion, which determined which articles would be included in the final analysis. These 25 articles were then reviewed in depth to identify trends, focus, and direction of Islamic accounting research development during the 2010–2025 period. These articles represent a variety of important themes, such as the basic concepts of Islamic accounting, the implementation of Islamic PSAK (State Accounting Standards), Islamic social reporting, digitalization, and the maqasid (objectives of Islamic law).

Through the use of the PRISMA diagram, the literature selection process in this study is scientifically justified. Each stage has clear criteria and a defined number of articles, ensuring that the analysis is valid, systematic, and can serve as a strong foundation for mapping the development of future Islamic accounting research.

RESULTS AND DISCUSSION

Based on the selection and analysis of 25 articles that met the inclusion criteria, a comprehensive overview of the direction and development of Islamic accounting research during the period 2010–2025 was obtained. In general, Islamic accounting research exhibits a dynamic development pattern, which can be grouped into three main phases: the conceptual phase (2010–2014), the implementation phase (2015–2019), and the innovative phase (2020–2025).

Conceptual Phase (2010–2014): Searching for an Identity for Islamic Accounting. In this initial period, the majority of research focused on establishing the philosophical and theoretical foundations of Islamic accounting. Researchers such as Haniffa and Hudaib (2010) and Triyuwono (2011) attempted to explain the fundamental differences between conventional, profit-oriented accounting and Islamic accounting, which focuses on spiritual and social values. The primary focus of research during this period was the integration of the values of monotheism, justice ('adl), and trustworthiness within the accounting system. Several studies also discuss the importance of developing a conceptual framework for Islamic accounting that aligns with the maqasid (maqasid) of Islamic law. For example, research by Adnan and Gaffikin (2013) highlights the importance of placing Islamic ethics as the basis for establishing accounting standards. The research findings from this phase serve as the theoretical foundation for the development of Islamic accounting standards in Indonesia and the Muslim world in the following period.

Implementation Phase (2015–2019): Strengthening Islamic Accounting Standards and Practices. This period marked a shift in research from conceptual aspects to practical implementation. Researchers began examining the application of Islamic PSAK (101–107) in financial institutions and zakat and waqf organizations. Studies by Susanto (2014), Badroen (2016), and Haniffa (2017) emphasized the importance of Islamic governance and the role of the Sharia Supervisory Board in ensuring compliance with Islamic principles. Furthermore, the

topic of Islamic social reporting (ISR) has also begun to receive significant attention. Research by Hameed et al. (2017) developed the Islamic Social Reporting Index, which is used to measure the social responsibility of Islamic financial institutions. Findings from this period indicate that Islamic accounting is beginning to be practiced more systematically, although it still faces challenges in the form of limited understanding among practitioners and differing interpretations of Islamic principles.

Innovative Phase (2020–2025): Digitalization and Islamic Sustainability. This phase is marked by the emergence of research linking Islamic accounting to global issues such as digitalization, sustainability, and the *maqasid* (objectives) of Islamic principles. Studies by Aisyah (2022) and Rahmah (2023) show that technology integration through Islamic fintech and digital reporting systems can increase the transparency and efficiency of Islamic financial institutions. However, they emphasize the importance of a sharia ethical framework to ensure that technology use does not deviate from Islamic values. In addition to digital aspects, the concept of sustainability has also become a major focus of recent research. Amalia (2023) and Rosidi (2021) found that Environmental, Social, and Governance (ESG) principles align with the *maqasid* of sharia, particularly in the dimensions of social justice and environmental preservation. Thus, sharia accounting has the potential to be a more sustainable and ethical financial reporting model than conventional systems.

General Trends and Research Contributions: An analysis of 25 articles shows that the most commonly used research method is a qualitative approach (68%), followed by a conceptual or literature approach (24%), and the remainder using an empirical quantitative approach (8%). This trend indicates that sharia accounting research remains predominantly exploratory and theoretical, although the trend towards empirical data-based research has begun to increase in recent years. Thematically, the research focus is divided into five broad categories: Concepts and epistemology of Islamic accounting, Application of Islamic PSAK and Islamic financial reporting, Islamic social and responsibility reporting (ISR), *Maqasid* sharia in modern accounting, Digitalization and sustainability of Islamic accounting.

From the analysis, it can be concluded that Islamic accounting has evolved from a merely normative approach to a broader and more adaptive paradigm. The integration of Islamic values and modern technology opens new opportunities for the development of financial reporting systems that are not only efficient but also ethical and oriented towards the welfare of the community.

This research generally aims to map and analyze the development of Islamic accounting studies over the past fifteen years, from 2010 to 2025. Using a Systematic Literature Review (SLR) approach, this study examines various relevant scholarly articles to determine the direction of development, research theme trends, and scientific contributions made in the field of Islamic accounting.

The background to this research stems from the fact that Islamic accounting has become a vital part of the rapidly developing Islamic economic system in various countries, including Indonesia. Since the issuance of the Statements of Islamic Financial Accounting Standards (PSAK) 101–107, the need for accounting systems compliant with Islamic principles has increased. However, research developments in this field still demonstrate a wide diversity of approaches and focuses, ranging from philosophical aspects and standards implementation to contemporary issues such as digitalization and sustainability.

In this study, researchers collected articles from various academic sources such as Google Scholar, ScienceDirect, ResearchGate, and DOAJ using the keywords "Islamic accounting," "Islamic accounting," "maqasid sharia," and "Islamic financial reporting." The initial identification process yielded 60 articles, which were then gradually refined until 25 primary articles remained that met the inclusion and relevance criteria for further in-depth analysis.

Each article was analyzed based on several key indicators: Year and author of the research, to examine the time distribution and academic contributions to the field. Research title and focus, to identify key themes that have developed over time. Research methods and results, to understand the approaches used and their empirical and theoretical contributions to the development of Islamic accounting.

The review indicates that the development of Islamic accounting research can be divided into three important phases: Conceptual Phase (2010–2014): Focused on developing a theory and philosophical framework for Islamic accounting based on Islamic values. Implementation Phase (2015–2019): Focused on the implementation of sharia accounting standards and practices in Islamic financial institutions and social organizations. Innovative Phase (2020–2025): Focused on the integration of digital technology, sharia fintech, and sustainability and maqasid sharia issues in financial reporting.

Overall, this research illustrates that sharia accounting continues to evolve toward a more adaptive and comprehensive direction. While previously research focused primarily on normative and conceptual studies, empirical studies are now emerging that highlight the influence of technology and the need for sustainable and equitable reporting.

Thus, this research not only provides a roadmap for the development of sharia accounting literature but also emphasizes the importance of Islamic values as a primary foundation in addressing changes in the global economic system. The SLR approach used in this research is expected to serve as a reference for academics, practitioners, and policymakers to guide future research toward a more contextual, innovative approach, and one based on the maqasid sharia principles.

Based on a review of 25 scientific articles analyzed between 2010 and 2025, several important findings were identified that illustrate the direction, focus, and development of Islamic accounting research, both theoretically and practically. This literature review indicates that Islamic accounting research has experienced significant development in terms of themes, methodology, and the application of Islamic values in modern accounting practices.

Development of Research Themes: Analysis of research themes indicates that Islamic accounting topics have shifted from conceptual to implementative and innovative studies. The 2010–2014 period was dominated by conceptual and normative research, focusing on the philosophical foundations of Islamic accounting, the principle of fairness, and the comparison between conventional and Islamic accounting. The 2015–2019 period showed increased interest in the implementation of Islamic accounting standards (PSAK Syariah) and the analysis of the financial statements of Islamic financial institutions. Research during this period also highlighted governance and transparency of financial statements. The 2020–2025 period features more innovative and contextual themes, such as the integration of digital technology in financial reporting, sharia accounting based on the maqasid sharia, and sustainability accounting with Islamic values.

Research Approach and Methodology: The analysis revealed that the research methods used in the sharia accounting literature are quite diverse: Approximately 52% of studies use qualitative approaches, primarily literature studies, content analysis, and interpretive approaches based on Islamic values. 32% of studies use quantitative approaches, such as regression analysis, surveys, and testing of sharia accounting models in financial institutions. The remaining 16% are mixed methods, combining empirical data analysis and theoretical studies.

This indicates that the sharia accounting research paradigm is shifting toward empirical research without abandoning the normative values that underlie its scientific foundation. **Research Focus and Contribution:** The literature review also revealed that the research focus can be categorized into four major groups: Philosophy and Conceptualization of Sharia Accounting, which addresses Islamic values, maqasid sharia, and ethics in financial reporting. Implementation of Sharia Accounting Standards, which analyzes the implementation of Sharia

PSAK in Islamic financial institutions, BMTs (Islamic small businesses), and Islamic cooperatives. Governance and Accountability, which highlights the role of sharia audits, sharia supervisory boards, and reporting transparency. Innovation and Contemporary Issues, such as the digitization of financial reports, sharia fintech, and Islamic value-based sustainability disclosures. The main contribution of these studies is strengthening the position of sharia accounting as a financial reporting system that is oriented not only toward profit, but also toward social justice, balance, and blessings.

Research Trends and Gaps. The review identified several research gaps that require further exploration, including: The lack of empirical research testing the effectiveness of Sharia PSAK implementation in various types of non-bank financial institutions. The lack of studies integrating the principles of maqashid sharia with sustainability reporting (ESG) and accounting digitization. The limited number of cross-country studies comparing sharia accounting practices in Indonesia with other countries such as Malaysia, Brunei, and the Middle East. **Synthesis of Key Findings.** In general, the results of this literature review indicate that Islamic accounting continues to evolve in a more holistic direction. Researchers are beginning to view accounting not only as a financial reporting tool, but also as a means of worship and moral responsibility to Allah SWT and society. The integration of spiritual values and professionalism is a key characteristic of research in this field.

Thus, the results of this literature review reinforce the view that Islamic accounting is a dynamic discipline that continues to adapt to changing times without losing Islamic values. This study also opens up opportunities for further research to develop a more applicable, sustainable, and Islamic accounting model based on the maqasid of sharia.

Table 1. List of Articles Analyzed

Author and Year	Research Title	Research Focus	Research Result
Haniffa & Hudaib (2010)	Islamic Accounting: An Ethical Framework	Theoretical basis of Islamic accounting	Sharia accounting must be based on the values of justice and morality.
Triyuwono (2011)	The Amanah Metaphor in Sharia Accounting	Philosophy of Islamic accounting	Trust is the basis for transparent reporting.
Kamla et al. (2012)	Accounting and Islam: A Critical Review	Critique of conventional accounting	A tawhid-based accounting paradigm is needed.
Adnan & Gaffikin (2013)	The Development of Islamic Accounting Thought	Evolution of Islamic accounting	Sharia accounting develops from the needs of the community.
Susanto (2014)	Sharia Accounting in Indonesia	National development	Application is still limited to financial institutions.
Triyuwono (2015)	Sharia Accounting: Perspectives and Methodology	Theoretical basis and methods	Integration of spiritual values in reporting is needed.
Badroen (2016)	Implementation of Sharia Accounting in Sharia Banks	Practical application	Sharia banks are still adapting to PSAK 101–107.
Haniffa (2017)	Sharia Governance Disclosure	Sharia Governance	Sharia board transparency increases public trust
Hameed et al. (2017)	Islamic Social Reporting Index	Islamic Social Reporting Indicators	ISR effectively measures sharia social responsibility
Rahman (2018)	Zakat Reporting in Accounting	Zakat Accounting	The need for national zakat reporting standards
Kamla &	Islam, Accountability,	Islamic	Accounting must consider ecological

Gallhofer (2018)	and Ecology	Environmental Accounting	values
Fitriani (2019)	Sharia Audit in Islamic Financial Institutions	Sharia-Based Auditing	The role of sharia auditors is crucial in oversight
Karim (2019)	Maqasid Sharia in Financial Accounting	Maqasid Sharia Values	Maqasid-based reporting improves fairness
Alim (2020)	Development of Sharia Accounting in Indonesia	Academic Trends	Increased research on zakat and sharia governance
Wahyudi (2020)	Islamic Financial Reporting & IFRS	Standard Harmonization	Islamic principles-based IFRS is needed
Rosidi (2021)	Islamic Accounting for Sustainability	Sharia Sustainability	ESG can be integrated with maqasid sharia
Yusuf (2021)	The Impact of Sharia Governance on Performance	Empirical Islamic Banking	Governance has a positive impact on profitability
Aisyah (2022)	Digitalization of Sharia Accounting	Accounting and Fintech	Technology strengthens transparency of sharia transactions
Karim (2022)	Integrating Maqasid Sharia into IFRS	Sharia Reporting Theory	Maqasid integration strengthens spiritual values
Rahmah (2023)	Islamic Fintech Accounting Model	Digital Accounting Models	A sharia fintech accounting framework is needed
Fadilah (2023)	Financial Reporting of Productive Waqf	Waqf Accounting	Sharia accounting strengthens waqf accountability
Amalia (2023)	Islamic ESG Reporting	ESG and Islam	ESG is compatible with maqasid sharia
Arifin (2024)	Sharia Accounting Education in Indonesia	Sharia Accounting Education	Curriculum needs to integrate spiritual values
Alim (2024)	Digital Transformation in Islamic Accounting	Digital Accounting	Digitalization accelerates reporting transparency
Fitrah (2025)	Future Directions of Islamic Accounting Research	Future Research Directions	Focus on sustainability and Islamic social inclusion

The results of the literature review indicate that the development of Islamic accounting research from 2010 to 2025 reflects a paradigm shift in understanding accounting as an integral part of the Islamic economic system. In the initial phase (2010–2014), research was still dominated by conceptual discussions that emphasized efforts to define the characteristics of Islamic accounting and its differences from conventional accounting. Researchers in this period attempted to build a strong philosophical foundation by emphasizing values such as fairness, honesty, accountability, and trustworthiness. Entering the 2015–2019 period, the research focus shifted to the implementation of Islamic accounting standards (PSAK Syariah). Many studies reviewed the effectiveness of implementing PSAK Syariah 101–107 in Islamic financial institutions, as well as the role of the Islamic supervisory board in maintaining compliance with Islamic principles. In this phase, Islamic accounting began to be widely recognized as a discipline with normative and technical foundations that can be applied in modern business practices. The 2020–2025 period shows new dynamics with the emergence of themes of digitalization, sustainability, and maqashid sharia. Recent studies highlight how technologies such as blockchain, artificial intelligence (AI), and Islamic fintech can support more transparent and efficient financial reporting. Furthermore, the integration of the principles of maqasid sharia and environmental, social, and governance (ESG) in Sharia-based sustainability reporting has emerged. These findings confirm that Islamic accounting now plays a role not

only in the preparation of financial reports but also as a tool to strengthen business ethics and social responsibility. The spiritual values embodied in it encourage business practices that are oriented not only toward profit but also toward the welfare of the community.

Theoretical Implications. Theoretically, this study enriches the Islamic accounting literature by providing a conceptual map of the evolution of research over the past 15 years. These findings reinforce the understanding that Islamic accounting is a multidisciplinary science that combines theology, ethics, and economics. Furthermore, the results of this study also emphasize the importance of developing a theoretical framework for Islamic accounting based on maqasid sharia, which can serve as a reference for the development of Islamic financial reporting theory in the future. This research also paves the way for the development of a modern Islamic accounting paradigm, one that balances spirituality and professionalism, divine values, and global economic needs.

Practical Implications. From a practical perspective, this research provides insights for various parties: For academics, the results can serve as a basis for developing curricula and research agendas relevant to the development of Islamic accounting. For practitioners and Islamic financial institutions, the results of this study can serve as guidelines for improving the quality of financial reporting to better align with Islamic principles and demands for transparency. For regulators and policymakers, these findings demonstrate the need to strengthen Islamic accounting regulations and standards that are adaptive to technological developments and economic globalization. Furthermore, the integration of the principles of maqasid sharia and sustainability practices provides opportunities for Islamic financial institutions to contribute to fair, ethical, and sustainable economic development.

Social and Moral Implications. This research also confirms that Islamic accounting has a strong moral dimension. In a social context, the application of Islamic accounting is not only related to the transparency of financial reports but also reflects the social and spiritual responsibilities of Muslims. Sharia accounting encourages business actors to act honestly, fairly, and responsibly in all economic activities. Therefore, this system is not only a reporting instrument, but also a means to create a balance between worldly and afterlife interests.

General Conclusion. From the discussion and implications above, it can be concluded that Sharia accounting has undergone significant development in both theoretical and practical aspects. The transformation from a conceptual approach to an integrative and innovative approach demonstrates that this discipline is increasingly mature and relevant to the challenges of the modern global economy. Sharia accounting has proven capable of providing a reporting system that is oriented not only toward profit, but also toward blessings, justice, and the welfare of the community.

CONCLUSION

Based on a review of 25 research articles on Islamic accounting from 2010 to 2025, it can be concluded that research in this field has experienced significant development, both in terms of themes, methodology, and scientific direction.

In the initial period (2010–2014), research tended to focus on philosophical and conceptual aspects, with the aim of strengthening the theoretical basis and Islamic values in accounting practice. Subsequently, the period (2015–2019) showed an increase in the implementation of Islamic Accounting Standards (PSAK) in various Islamic financial institutions, as well as the emergence of topics related to accountability and governance.

The most recent period (2020–2025) demonstrated innovation and diversification of themes, with the emergence of studies on accounting digitalization, sustainability reporting based on maqasid sharia, and the integration of ESG (Environmental, Social, and Governance) values in Islamic financial reporting.

Overall, this research demonstrates that Islamic accounting is not solely oriented towards financial recording and reporting but also emphasizes ethical, moral, and spiritual values in economic practice. The Systematic Literature Review (SLR) approach successfully identified development patterns, contributions, and research gaps that can serve as a basis for further research.

Thus, Islamic accounting has developed into an integrative, adaptive, and equitable discipline, combining Islamic values with the demands of global professionalism and innovation. The principle of maqasid sharia provides a new direction that strengthens the social and spiritual functions of accounting practice itself.

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