

AUDIT ZAKAT RESEARCH: A BIBLIOMETRIC ANALYSIS

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Abstract

This research aims to find out the trend of the development of research maps with the theme of zakat audit published by reputable journals related to Islamic economics and finance. There were 113 indexed research publications analyzed in this study. Then the data was processed and analyzed using R Biblioshiny software to find bibliometric maps related to economic development and Islamic finance in zakat audit research. It was found that the publication of research related to the theme experienced a significant increase, and the majority of documents were in the form of journal articles. The most famous author is Sofyani H, and the most popular keyword topics are zakat and accounting. The contribution of this research is expected to be able to strengthen the transparency and accountability of the public social sector in this case the zakat institution so as to increase public trust.

Keywords: Zakat Audit Research; Islamic Economics; Bibliometrics; R

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I. Introduction

Zakat institutions are an important unit in helping economic development, especially in countries where most of the population is Muslim. The zakat institution is responsible for collecting and distributing zakat effectively so that it is evenly distributed so that the goal of zakat distribution can be achieved, namely, equalizing the level of social welfare.

The collected zakat funds are then distributed to people who need and are entitled to receive it. There are 8 Asnaf or recipients of zakat that have been determined in the Al-Qur'an letter At-Taubah verse 60, namely poor, poor, amil or

people who are in charge of distributing zakat, converts or people who have just converted to Islam, slaves, gharim or people who owe, Fii Sabilillah or people who are fighting in the way of Allah, and Musafirs or people who are on their way.

The collected zakat funds must be managed and possible to have a maximum impact, as expected. Governance in the operation of zakat institutions, such as collecting and distributing zakat funds, must be continuously evaluated because an organization's assessment can be done by assessing how the organization's internal governance is. The implementation of good governance in the organization can show

that the organization is structured so that the organization's operation can be carried out well.

Internal audits are carried out to monitor how the organization runs its work systems and operations, which then functions to help organizational members improve performance to achieve organizational goals more appropriately. The internal audit functions like monitoring and control and can also be a risk assessor and business advisor. Therefore, an internal auditor is prioritized having good skills in assessing risk and making risk mitigation.

In zakat institutions, internal audit is focused on the accountability of collecting and distributing zakat funds to control financial accountability to detect early in the event of fraud. Organizations or institutions that manage public funds such as zakat institutions must maintain institutional accountability so that the public can trust so that internal audits are needed to ensure that the system and accounting that is implemented are appropriate.

Apart from internal audits, independent parties' external audits are necessary to assure the public that zakat institutions are transparent and accountable in managing zakat. In the Indonesian context, the independent parties are the Public Accounting Firm (KAP) for private companies and the Supreme Audit Agency (BPK) for government-owned institutions/companies. It is important to conduct this research within the framework of strengthening studies related to auditing and public transparency of Islamic philanthropic social institutions, namely zakat institutions. In the future, it is hoped that scientific studies can be developed into standards for

auditing and measurement for zakat institutions in Indonesia.

Along with the development of research related to zakat audit on the result of research on Islamic economics and finance, and supported by the development of science related to the productivity of science, namely the ability to produce a scientific publication (Franceschet and Costantini, 2011). This study aims to analyze the research developments regarding zakat audit using the R Biblioshiny application program. The implication of this research is to contribute to the development of science, especially to further researchers interested in researching zakat audit. In addition, this study also provides information to zakat institutions regarding the importance of implementing internal audits to increase effectiveness and efficiency in zakat institution.

II. Discussion

A. Literature Review

In the organizational governance system, internal audit is an important component. There are several definitions of internal audit (Shamsuddin et al., 2019). Internal audit is the backbone of business accounting, where they need it to ensure that an accounting system is in place and assess the department's implementation (Matari, Swidi & Fadzil, 2014). Meanwhile, external audit activities must be carried out by a certified public accounting firm. External auditors work as examiners of the financial statements' components to see whether these components have been calculated based on accounting regulations, such as General PSAK or PSAK ETAP and

additional for Islamic institutions using Islamic SAK.

Both internal audits and external audits must be carried out in a quality manner according to the auditing standards set out in the Public Accountant Professional Standards (SPAP). ([Carcello, Hermanson, and McGrath, 1992](#)) measure audit quality by factors of experience, understanding of the client's industry, response to client needs, and adherence to general auditing standards. ([Schoeder, Salomon, and Vickrey, 1986](#)) measure audit quality using 2 dimensions: audit team factors and public accounting firm factors. As for Knechel et al. (2012) measure the quality of the audit using 4 (four) indicators: (1) the quality of the input audit; (2) quality of process audits; (3) quality audit outcomes; (2) context audit quality. The entity's function is to conduct consulting and insurance to develop and improve the entity's governance, internal control processes, and risk management. ([Fakhfakh, M, 2013](#))

The development of trends and more attention to internal audit existence is driven by the need to reduce errors and fraud in both commercial and social organizations ([Sulub et al., 2020](#)), including in zakat institutions in Indonesia. However, unlike companies in general, the audit used in zakat institutions is sharia auditing. So that specific rules were formed by the international Islamic accounting standards organization (AAOIFI) ([Kamla & Haque, 2019](#)).

Sharia audit in Islamic economics can be likened to hisbah, an institution under a country's authority. The institution aims to protect the community and ensure that all

transactions follow sharia ([Abd Rahman et al., 2020](#)). The effectiveness of internal sharia audits can improve the performance of Islamic financial institutions. The financial statements indirectly reflect the quality of the sharia internal audit department so that the internal sharia audit becomes the backbone of accounting in a business that records all transactions ([Khalid & Masron, 2015](#)).

Islamic financial institutions, including zakat institutions in Indonesia, must establish a governance mechanism, one of which is a sharia audit. The existence of a sharia audit is expected to reduce the level of non-compliance with sharia guidelines. In addition, with the presence of a sharia audit, it is hoped that these financial institutions will carry out business activities effectively without making their operational activities fall into an unacceptable level of risk. The task of reviewing financial risk, along with checking the risk of sharia non-compliance, will spend more time conducting sharia audits ([Kaaroud et al., 2020](#)).

([Widiastuti et al, 2018](#)) in his research, saw that innovation and strengthening of technology needed to be carried out by zakat institutions within the framework of transparency and accountability. This is also related to the zakat audit.

Several other researches with a bibliometric approach in the topic of Islamic economics and finance, for example, have been carried out by ([Antonio et al, 2020](#); [Rusydia, 2021](#); [Srisusilawati et al, 2021](#); [Rusydia et al, 2021](#)).

B. Research Methods

Bibliometric mapping is a research topic in bibliometrics ([Borner et al., 2003](#)). Bibliometrics can be divided into two aspects: the construction of bibliometric maps and graphical representations of maps. However, the primary concern in the bibliometric literature is through the construction of bibliometric maps. Research on the effect of differences on size similarity ([Ahlgren et al., 2003](#)), and they were tested by different mapping techniques ([Boyack et al., 2005](#)).

The lack of attention from the results of bibliometric representations has led some researchers to seriously study the problem related to graphic representation ([Chen, 2003](#)). In the bibliometric literature, some articles are published relying on simple graphical representations through computer programs. This study uses published data from various scientific journals and other sources, as many as 113 articles with the theme of zakat auditing in developing Islamic economic and financial research.

Internal auditors have management, communication, risk management, technical support, decision support, control, governance, and system involvement ([Mahzan, Zulkifli, & Umor, 2012](#)). The internal audit system ensures that public finances are effectively authorized and monitored by the government ([Baharud-din et al., 2014](#)). Furthermore, internal audit is considered a control tool for companies. In this case, a zakat institution manages zakat fund operations to prevent embezzlement and transparency by amil zakat ([Rahman and Jusoh, 2019](#)).

a. Average Citation per Year

This bibliography research is also conducted to see the average citations/citations in papers related to Audit Zakat Research's theme, both on average per-article and per year. Research related to this theme has been carried out and published 27 years ago, from 1994 to 2021. From the following table, it is known that the most published papers related to the theme Audit Zakat Research in Islamic economic and financial research were mostly published in 2019 with the number of publications of 26 documents. Even though it decreased in 2020, there may be an increase in the number of researchers in 2021

Based on the average total citation for each article, the highest occurred in 2004, with an average of 20 citations per article. Likewise, in the average citation value per year, the study with the highest citation occurred in 2004, which was 1.17. This shows that the papers published in 2004 were cited more than any other year in Audit Zakat Research's theme.

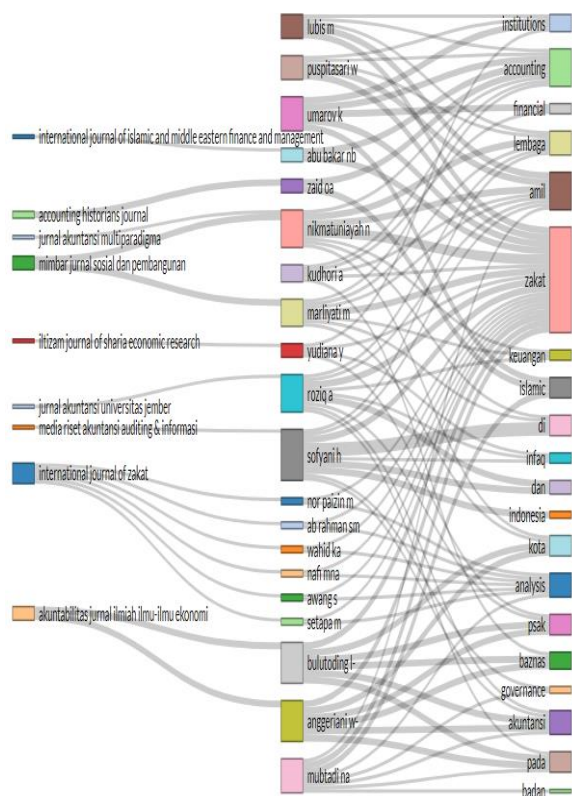
Table 1. Total Citations

Year	N	Mean TC per Article	Mean TC per Year	Citable Years
1994	1	0.00	0.00	27
2000	2	16.00	0.76	21
2003	1	1.00	0.05	18
2004	1	20.00	1.17	17
2007	1	7.00	0.50	14
2009	1	13.00	1.08	12
2011	3	0.33	0.03	10
2012	2	0.00	0.00	9
2013	3	7.67	0.96	8
2014	4	3.25	0.46	7
2015	6	2.17	0.36	6
2016	9	1.00	0.20	5

2017	1		0.45	0.11	4
	1				
2018	6		0.13	0.04	3
	2				
2019	6		0.46	0.23	2
	2				
2020	5		0.00	0.00	1
2021	1		0.00		0
	1				
	1				
Total	3				

b. Three Fields Plot

Figure 1.
Three Fields Plot



The Three Fields Plot image above is a picture consisting of 3 elements: the publication journal, a list of authors' names, and the themes/topics used. The three elements are connected by a gray plot, which is related to one another. Starting from the element that is located on the left is the name of the journal. In the middle of each journal shows the author who often contributes to

his publication, then on the right side of each author shows the topic that the author often uses for research conducted in the theme of Zakat Audit Research.

Based on the picture above, it is known that in the first element, there are 9 journals indexed in the Three Fields Plot that publish papers on the theme Audit Zakat Research. International of Zakat, and Mimbar Social & Development Journal is the top 2 journals that publish the highest number of papers with Audit Zakat Research's theme. International Journal of zakat (IJAZ) focusing on zakat studies such as zakat management qualifications, zakat governance, zakat management activities in general, and assessment of zakat, as well as other fields related to zakat. Meanwhile, journal of MIMBAR publishes articles related to social and development including research on zakat.

The International Journal of Zakat is depicted with a dark blue rectangle connected to six authors, namely Mor Paizin M, Ab Rahman Sm, Wahid Ka, Nafi Mna, Awang S, and Setapa M. The Social and Development Journal Mimbar is depicted with a dark green colored rectangle associated with two authors, namely Marliyati M and Nikmatuniayah N.

Next, go to the second element in the middle of the image, which shows the author's name. Several authors are connected with previous journals, such as Zaid OA, connected to the Accounting Historian Journal. The author will also be associated with topic keywords that are often used on the image's right. Where in this study, there were 20 top researchers enrolled in this plot. The size of the

rectangle indicates the respective quantity of research publications from each author.

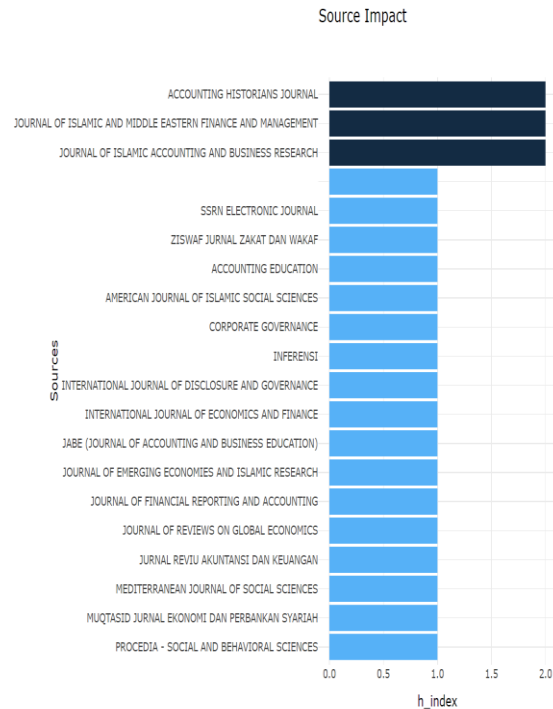
As for this study, the authors mostly publish the theme of Audit Zakat Research in Islamic economic and financial research which are depicted with dark gray, greenish-yellow, and light gray rectangles. first, Sofyani H with a research concentration on the public sector accounting, good governance, and Islamic accounting, one of his publication discussed about accounting and zakat management. Then Anggeriani W and Bulutoding. I with a research concentration in accounting.

Finally, the third element describes the research topic on the right side of the picture. Each topic is connected with writers who write a lot on related topics. From the results of the image, there are 20 keyword topics listed. Of all the topics that appear, the word zakat is the most common word, indicated by a peach-colored rectangle. Meanwhile, the words amil and accounting are in the second and third positions, which all authors often use in the study. This illustrates that the words zakat, amil, and accounting are closely related to Audit Zakat Research's theme in Islamic economic and financial research. For example, research from (Khan, 2003) discusses the principles, regulations, and experiences of zakat accounting and auditing in Pakistan. Then the study from (Shamsuddin, Mustaffha, and Johari, 2017) examines the structure and operational activities of internal audit at zakat institutions. (Rahman & Jusoh, 2018) discuss the audit and internal audit function on the performance quality of zakat distribution in Malaysia. (Anwar & Septyan, 2019) discusses the analysis of internal control sites at amil zakat institutions, and

many other studies use the keywords zakat, accounting, and amil.

c. Source Impact

Figure 2.
Source Impact



In this study, the calculation of journals is not based on relevance or quantity. Still, it is also carried out based on each journal's impact that publishes articles with the theme of zakat audit by calculating the h-index of journals depicted on the blue bar chart. In addition, the diagram also represents the impact of the journal by paying attention to the blue color of the displayed image. The darker the blue, the more significant the influence of the journal.

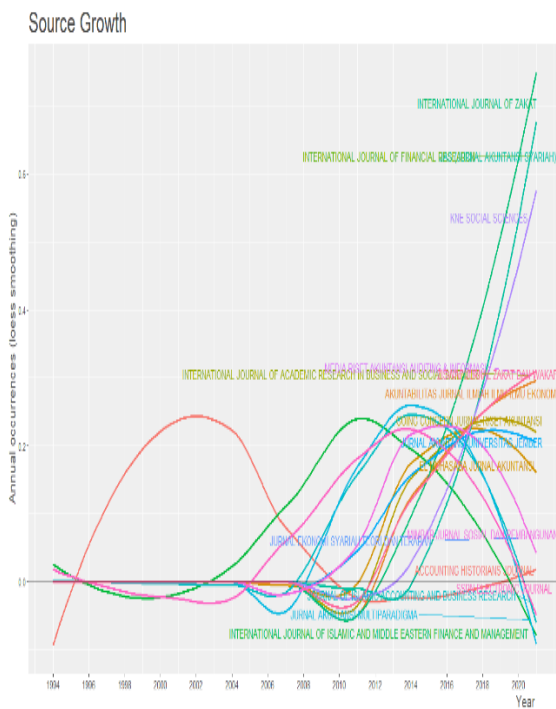
The data above shows three journals occupying the top position, with h-Index two marked with dark blue, including the Journal of Historian Accounting, Journal of Finance and Management of Islam and the Middle East, and Journal of Accounting and Islamic Business Research. h-Index 1, there

are 16 journals marked with a light blue color chart, which indicates that these journals are low impact.

The Journal of Historian Accounting publishes journals on the development of accounting thought and practice related to the history of accounting, but not limited to those that provide historical perspectives on contemporary issues. Journal of Finance and Management of Islam and the Middle East publishes a journal on current Islamic and Middle Eastern Finance and management issues. Then Journal of Accounting and Islamic Business Research publishes journals on Islamic accounting, economics, marketing, Sharia governance, banking, and finance. It also publishes articles on accountability, socio-economic justice (adl), and lasting success (al-Falah).

d. Source Growth

Figure 3.
Source Growth

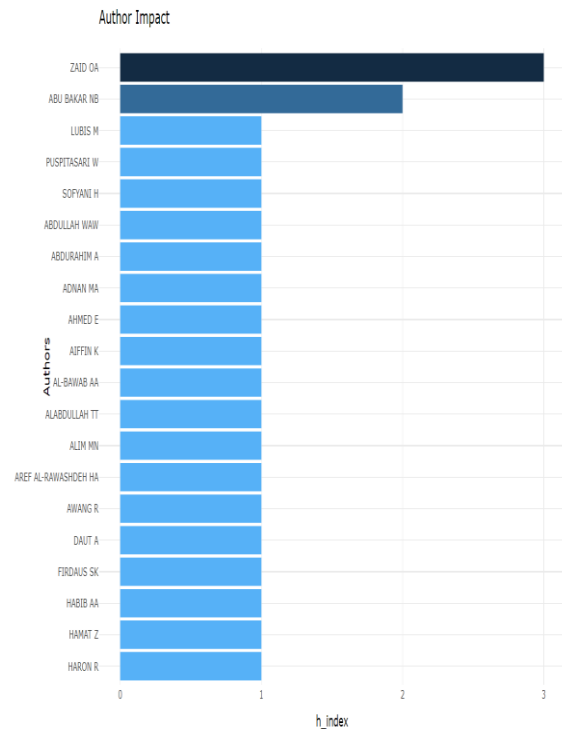


This study also discusses journals that are sources of research on Audit Zakat

Research’s theme on Islamic economics and finance research. The curve above shows the development of the annual occurrence of each journal from 1994 to 2021. Where the curve illustrates that research with the theme Audit Zakat Research in Islamic economic and financial research tends to fluctuate in its publication. The curve above also shows that several journals began to experience development since 2002 and continued to increase even though they had decreased in the following years, such as the International Journal of Islamic and Middle Eastern Finance and Management and SSRN Electronic Journal. Meanwhile, other papers that experienced a drastic increase in 2020 at a rate above 0.6 are the International Journal of Zakat and the International Journal of Financial Research.

e. Author Impact

Figure 4.
Author Impact



Authors who have published their papers can also be sorted based on the

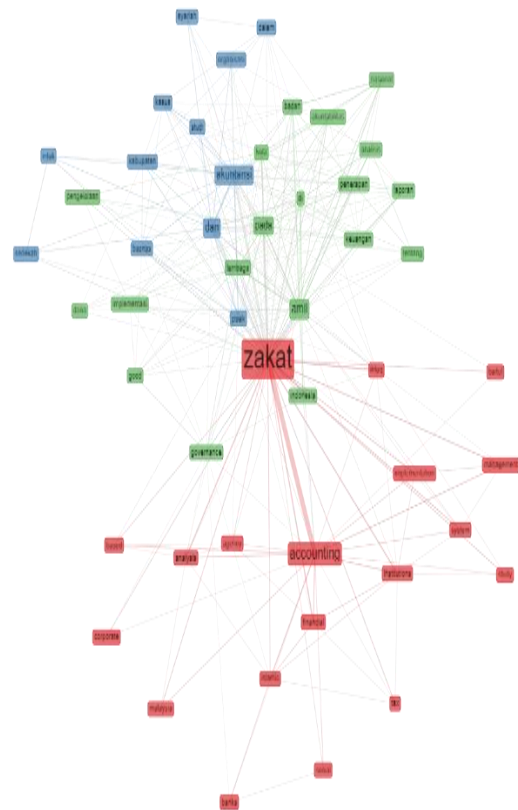
resulting impact based on the h-Index. My h-index values range from 0 to 3. The biggest impact I make is marked in dark blue in the bar chart above. The picture above shows that Zaid OA obtains the author with the highest h-Index with the achievement of the h-index value 3 marked with a dark blue bar chart color that describes the maximum impact—then followed by Abu Bakar NB with an h-index value of 2. While the 2 lowest authors who obtained the h-Index 1 and the lowest level of impact were Hamat Z and Haron R.

f. TreeMap

Figure 5. TreeMap



Figure 6. Clustering Word



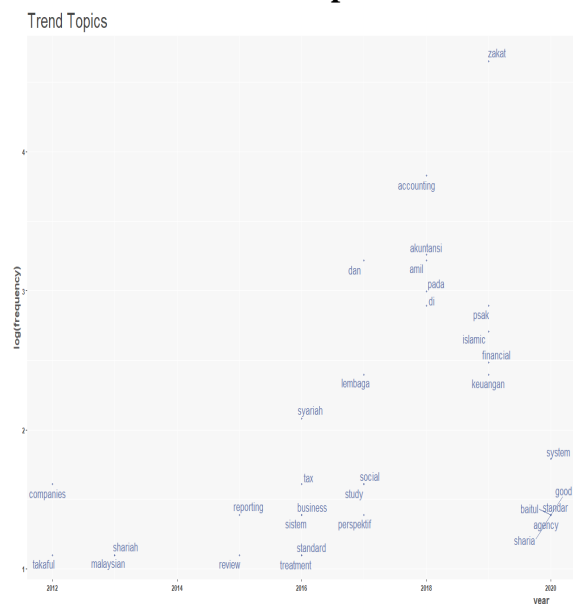
The Word Treemap and clustering above are descriptions of words that often appear in the data collection of the papers studied under the theme Audit Zakat Research on Islamic economic and financial research. Based on the Word Treemap above, it can be seen that the words that often appear in the two largest sequences, namely zakat and accounting. For example, ([Khan, 2003](#)) research entitled "*Zakah Accounting And Auditing: Principles, Rules And Experience In Pakistan.*" ([Megawati, 2018](#)) with the research title "*Implementation of Auditing in Zakat Institutions: Case studies of BAZNAS Riau and Pekanbaru.*" Then ([Noraini et al.,2018](#)) with the research title "*Internal Audit Effectiveness in Zakat Institutions from the Perspective of the Auditee.*" And also there

are some studies that used the words accounting and zakat.

Word TreeMap displays words that often appear in boxes similar to regions on the map, where the more words appear, the larger the square area. The clustering displays the words in the form of colored clusters by considering the relationship between one word and another.

g. Trend Topics

Figure 7.
Trend Topics

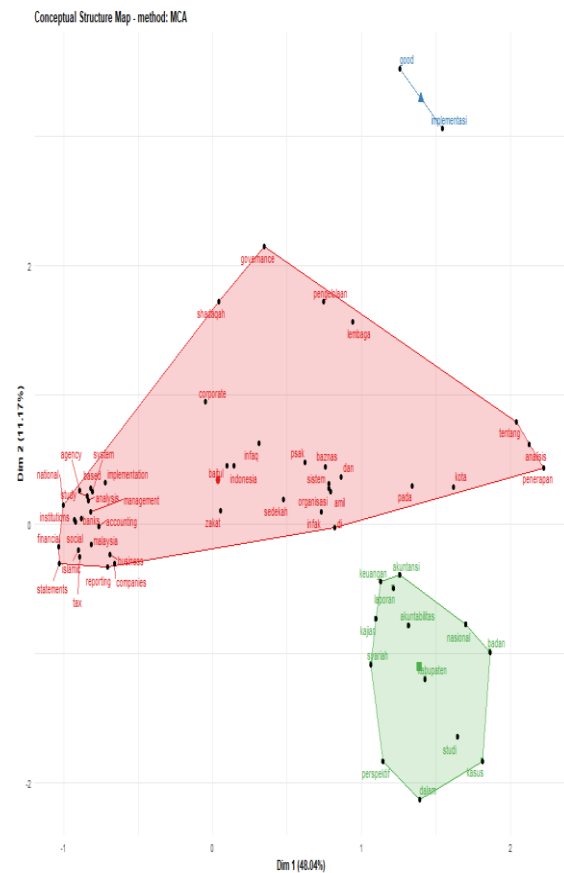


Topic trends are also part of this study, where the picture above shows an overview of the development of the topic from time to time with the division per year. It is known what topics have been used for a long time and what topics have been used recently. The topic's appearance is also adjusted to the frequency of the word's quantity in the research theme Audit Zakat Research in Islamic economic and financial research. The higher the topic, the more the word is used, and the more to the right, the more recent the word is used. The development of the topic began to increase in 2012 and continues to increase until now.

Based on the description of the data above, the topic that has been used since 2012 is takaful and companies related to the theme of Audit Zakat Research in Islamic economic and financial research. Furthermore, in 2017, social, study, and perspective topics began to emerge. Even though it has been quite a while, these three topics are still small in quantity. The topics widely used in 2020 include system, good, standards, agency, baitil, and sharia, where the topic of agency is the keyword at the bottom in 2020.

h. Conceptual Structure Map

Figure 8.
Conceptual Structure Map



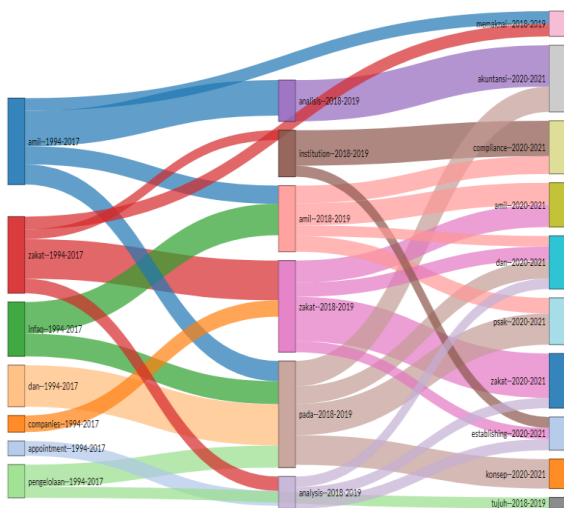
This study also describes a conceptual structure map or contextual structure map of each word that often appears in research papers on Audit Zakat Research's theme by dividing them based on

mapping the relationship between one word and another through area mapping. Each word is placed according to Dim 1 and Dim 2's values to produce a mapping between words whose values do not differ much.

There are 2 parts of the area divided in this data, namely the red area and the blue area. Each area contains words that are related to each other. Based on the image above, the red area shows the number and variety of words included. This shows that many research papers connect the words listed in this area compared to the words that are in the green-colored area.

i. Thematic Evolution

Figure 9.
Thematic Evolution



The theme used in the paper, which is the object of this research, continues to change, especially from papers that have recently been published compared to papers published for a long time. The evolution of the theme is shown in the picture above. This data shows some of the sub-themes widely used in the research theme of Audit Zakat Research. The left section shows some of the themes that are widely used from 1994 to 2017. There are 7 themes listed with different sizes depending on the

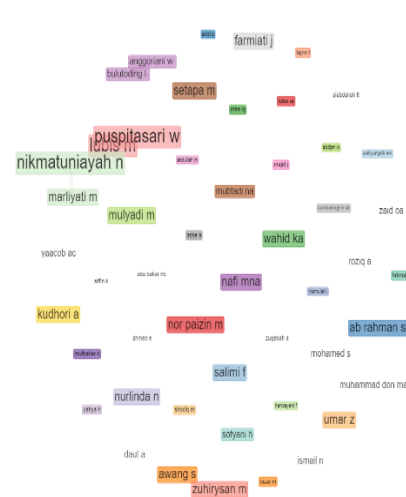
quantity of use of the theme. The theme “amil” took first place, followed by the theme “zakat” and “infaq.”

The second part of the middle section shows several themes that are widely used from 2018 to 2019. Some of the themes that emerged during this period were an evolution from the previously used themes and had links in their content, such as the ‘institution’ theme emerging as a form of revolution from the theme ‘zakat.’ This shows that one of the studies using the extension theme is an extension of the zakat theme research in previous studies. In this section, the most widely used themes are zakat, on, and amil.

The third or right part shows the most recently used themes in the period between 2020 and 2021. There are 8 themes listed, of which 3 themes are the evolution of the themes that appeared in the previous period, namely the theme ‘and, establishing,’ which is an extension of several themes as indicated by the colorful grooves.

j. Co-authorship / Collaboration Network

Figure 10.
Collaboration Network



Next is the network of collaboration between authors in zakat audit research. The image above is a display of the names of the authors. Clusters with the same color indicate relationships between authors, and lines connect one name to another. The size of each box shows the number of papers published on this theme.

The data above shows collaboration between the 11 clusters of authors, but there are 2 largest clusters in this study. The first cluster in pink shows the collaboration between Puspitasari W and Labis M. Then the second cluster is bright green showing the collaboration between Nikmatuniyah N and Marliyati M. lastly, the third cluster is bright purple showing the collaboration between Anggeriani W and Bulutoding I. Not related and indexed in the data above indicates that there is no collaboration between the author and other authors in making papers related to the theme of Audit Zakat Research.

Findings

Based on the results of research conducted, it shows that the theme of research on Zakat Audit has been carried out with the keyword zakat accounting. This can be seen from the word treemap results, which show that the words zakat and accounting are the two most used words in research with this theme.

Several things still have to be developed in the internal audit of zakat, namely financial honesty, efficiency or effectiveness, reporting when fraud or fraud occurs, administrative incompleteness, increasing the financial manager's ability or amil zakat to achieve the desired goals. Also, zakat's internal audit must make recommendations on the internal audit program / operating system to improve organizational efficiency.

Zakat institutions are given the mandate to collect and distribute zakat funds. Through good governance, the performance of zakat distribution can be improved. Therefore, the management of zakat institutions must be managed effectively. The quality of the audit committee, the zakat distribution performance, and the internal audit function are essential in meeting organizational goals. (Rahman & Jusoh, 2018). For Internal Audit function, it is essential for management to verify and confirm compliance with financial and administrative policies, laws and regulations, finance, organizational systems, and implementation of public policies. In addition, the Internal Audit Function helps an organization to be more effective and efficient (Noraini et. al, 2018).

Besides having good governance, audit committee, internal audit function, and the zakat distribution performance, zakat institutions also need to pay attention to the internal control and competence of amil zakat. As research written by (Devi Megawati,2019) states that "The internal control system and competence of amil zakat have been proven to have a significant influence on the quality of financial reporting, either partially or simultaneously.

In increasing public trust, amil zakat institutions must focus on improving the quality of financial reporting. The way that can be done is to increase the competence of amil zakat and the effectiveness of the internal control system. The realization of zakat can be maximized. Internal audit will be effective if it is based on risk reasoning and an effective internal audit requires skills and competencies.

III. Conclusion

The study was conducted to determine the development of research on Audit Zakat Research in Islamic economics and finance research during the period 1994 to 2020. The 113 documents used in this study show that research with the theme on audit zakat research has increased every year. The author, who often researches with audit zakat research, namely Sofyani H, consistently researches this theme during the research period. Meanwhile, the keywords that are often used in Audit zakat research are the words zakat and accounting.

So that in the development of research, the method is increasingly developing and inseparable in Islamic economic and financial research because of the very importance of the zakat audit. Therefore, research with the Audit zakat research theme needs to be developed because there is still limited research dealing with this theme in the development of Islamic economics and finance research.

The implication of this research is to contribute to the development of science, especially to further researchers interested in researching zakat audit. In addition, this study also provides information to zakat institutions regarding the importance of implementing internal audits to increase effectiveness and efficiency in zakat institution.

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