

**AL QASIMIA UNIVERSITY JOURNAL
OF
ISLAMIC ECONOMICS**



Bi-annual Refereed Journal

Vol.4, No. 1

Dhū al- ijjah 1445 A.H. / June 2024 A.D.

ISSN: 2788-5542



المالية العامة والاقتصاد الإسلامي: حالة الفن وأجندة البحوث المستقبلية

**PUBLIC FINANCE AND ISLAMIC ECONOMICS: THE
STATE OF ART AND FUTURE RESEARCH AGENDA¹**

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الملخص

تهدف في هذه الورقة إلى إجراء تحليل بيلوميتري شامل للمقالات المنشورة في مجال المالية العامة والاقتصاد الإسلامي من عام 1972 حتى عام 2022. لقد استخدمنا مجلات سكوبس وغيرها من التقارير المنشورة في هذا المجال من البحوث مثل مقال في مجلة، بحث في كتاب منشور، مقالات من المؤتمرات، تقارير حكومية، كتب ومخطوطات. قامت العديد

¹ Article received: Mar. 2024; article accepted: May 2024

من الحضارات الكبرى، بما في ذلك الإسلام، بدمج المالية العامة في هياكلها الاقتصادية. منذ ظهور الإسلام في شبه الجزيرة العربية حتى العصر الذهبي، سعت السلطات الإسلامية إلى تطبيق المبادئ المالية الإسلامية وفقا للمعايير الموضحة في القرآن الكريم والسنة. في الاقتصاد الإسلامي، تلعب القواعد القانونية (القواعد الفقيهية) دورا بارزا في المالية العامة، حيث يجب النظر في الشرعية الإسلامية للإجراءات الحكومية قبل تنفيذها. نعتقد أن هذا البحث يمكن أن يخدم مرجعا أساسيا للمالية العامة في إطار الاقتصاد الإسلامي حول حالة البحث في مجال أو تخصص وطريق المضي قدما. نستنتج أن دمج الاقتصاد الإسلامي في المالية العامة لديه إمكانات كبيرة لتحفيز التوسع الاقتصادي، وضمان العدالة الاجتماعية، والدعوة إلى السلوك المالي الأخلاقي. عندما نبدأ هذه المرحلة، من المهم تطوير أجنحة بحثية تتضمن العديد من التخصصات لمعالجة الصعوبات الاقتصادية الحالية. وسيساعد ذلك في نهاية المطاف على إيجاد نموذج اقتصادي أكثر شمولا واستدامة.

Abstract

In this paper, we aim to carry out a comprehensive bibliometric analysis on articles published in the field of public finance and Islamic economics from 1972 until 2022. We have utilized Scopus and other published report in this field of research such as journal article, book chapter, conference paper, magazine, government reports, book and review manuscript. Numerous major civilizations, including Islam, have integrated public finance into their economic structures. Since the advent of Islam in Arabia until the Golden Age, Muslim authorities have endeavored to implement Islamic fiscal principles in accordance with the standards outlined in the Holy Qur'an and Sunnah. In Islamic economics, legal maxims (*Al-Qawa'id Al-Fiqhiyyah*) play a prominent role in public finance, as the Islamic legality of government actions must be considered prior to their execution. We believe, this research can serve a primary reference to public finance within the framework of Islamic economics on the state of research within a field or discipline and the way forward. We conclude that the incorporation of Islamic economics into public finance has substantial potential for

stimulating economic expansion, guaranteeing social equity, and advocating for ethical financial conduct. As we begin this journey, it is important to develop a research agenda that includes several disciplines to tackle current economic difficulties. This will ultimately help create a more inclusive and sustainable economic model.

الكلمات الدالة: المالية العامة، الاقتصاد الإسلامي، المصنفات، البيبليومترية.

Keywords: Public finance, Islamic economics, Compilations, Bibliometric.

1.0 Research Background and Selected Literature

The research on public finance and Islamic economics are limited (Sharfuddin, 1965; Al Dawudi, 1988) and jurists agree that the state must shape society's socio-economic life in accordance with Islam (Siddiqi & Ghazanfar, 2004). It must include morality and human connections as well as economic and financial issues. However, governmental involvement in the economy and society should not be constant. If individuals follow Islamic precepts in production, consumption, trade, and distribution, the state may not have much to do (Shaikh, 2010). In Islamic economics, legal maxims (*Al-Qawa'id Al-Fiqhiyyah*) play a prominent role in public finance, as the Islamic legality of government actions must be considered prior to their execution (Shoup, 2017).

Generally speaking, public income and public expenditures are the two main components of public finance (Shoup, 2017). Early Muslim authors discussed both of them (Barom, 2019). Some of them examined the taxation system as a source of government funding and the problems it raises. For instance, Abu Yusuf (731–798 AD) (Siddiqi & Ghazanfar, 2004) argued against a set charge on land and in favor of a proportionate tax on agriculture, claiming that the former would increase income and allow for the extension of the area that could be farmed. He maintained that the ideas of equality and justice should guide taxes. Abu Yusuf (as cited in Azmi, 1995) offered principles for

public spending on infrastructure improvements including bridges, irrigation projects, and other things. He stressed the Islamic moral rule of conduct for the government while handling public funds in this situation. He said that the government should act appropriately since this is a trust placed in it by Allah (s.w.t.) that would be held accountable.

Many scholars, including Abu 'Ubaid (838 AD), Mawardi (1058 AD), and others, spoke on the government's funding sources, rules for collecting taxes, and how to spend money in accordance with Islamic principles. In addition, Abū Ja'far Aḥmad bin Naṣrad-Dāwūdī al-Mālikī al-Asadī or famous with *ad-Dāwūdī*, is one of the Muslim scholars who have contributed to public finance (Sharfuddin, 1965). "*Kitab al-Amwal*" is the name of his classic work on Islamic public finance. The book comprised of four segments and was the only surviving work from his existence as a distinguished scholar at the *Maliki* school. The book was lauded for being the only scholarly work from Andalusia that emphasizes the application of hadith to the study of economic justice (Al-Dāwūdī, 1988). The book was written using an interdisciplinary approach that encompasses economics, politics, ethics, and Islamic law, and it primarily criticizes the ineffective economic policy under *Fatimid* rule (Al-Dāwūdī, 1988).

Regarding public finances, Al-Dawudi (1988) provided some advice on how to manage a country's income and expenditures and he divided a country's sources of income into two categories: periodic and non-periodic. Periodic revenues consisted of *jizya*, or personal tax, and *kharaaj*, or land tax. On the public expenditure side, Al-Tartusi (as cited in Sadeq & Aidit, 1992) emphasized the development and provision of physical infrastructure and public goods (as well as the financing of fundamental human requirements).

Al-Maqrizi (as cited in Ismail and Arshad, 2009) analysed budget, budget preparation, including the acquisition of necessary baseline data, and discussion of other budget-related matters relevant to *diwan* (council) functions. He also addressed the implementation, oversight, and control by institutions such as *Diwan al-Muhasabah* and *diwan* for investigation. Kahf (1987), tracing the history of public finance during the Prophet's and Caliphate's eras, concluded that neither the Prophet Muhammad (s.a.w.s.) nor the pious Caliphates

imposed any tax other than *Zakah*, even though they were aware of the taxes imposed by neighboring non-Muslim nations on their citizens. Saleem (1992) cited three narrations of the Prophet in which he explains that the government is prohibited from levying any other tax than *Zakah*.

The Prophet's narrations elucidating this rule are listed below: a) There is no [legal] share in the riches [of individuals] except *Zakah*." *Kitabuz-Zakah* (Ibn Maajah, *Kitabuz-Zakah*). b) "Once you have paid the *Zakah* on your wealth, you have fulfilled all of your legal obligations." The *Kitab-uz-Zakah* of Ibn Maajah. c) "No tax-imposer shall enter paradise." *Kitab-ul-Khiraj*, according to Abu-Daud. Overall, from several studies as highlighted above, we need to know what the current state and future direction of public finance is, within the framework of Islamic economics, as these are two concepts are an integrative element.

1.1 Objective of the research

The main objective of this research is to carry out a comprehensive bibliometric analysis on articles published in the field of public finance and Islamic economics. The reading materials (such as academic and non-academic reading materials) in this field of research include journal articles, book chapters, conference papers, magazines, encyclopedia, government reports (where available), books and reviews of manuscripts, will be utilized to achieve the stated research objective.

1.2 Contributions of the research

We claim two important contributions from this study. Firstly, this study contributes to the body of knowledge as a thorough bibliometrics analysis was carried out in this study which revealed a comprehensive analysis of public finance and Islamic economic research in Scopus. In so doing, it provides a thorough evaluation of the different perspectives of Islamic finance while contributing to the theoretical implication to the academicians and policymaker. Secondly, through this proposed research, we believe it can serve as a primary reference to public finance and Islamic economics on the state of research within a field or discipline.

2.0 Methodology

Bibliometric analysis refers to the application of statistical and mathematical methods to examine and assess published research material. Bibliometrics is a quantitative method used to measure the impact and influence of research publications, journals, and authors in a specific topic or profession. Bibliometric analysis is a method that can be employed to detect trends and patterns in research, evaluate the productivity and influence of academics and institutions, and measure the performance and impact of journals and conferences. Additionally, it can be utilised to ascertain areas of research that are inadequately or excessively covered in the literature, and to pinpoint possible research deficiencies or prospects (Hood & Wilson, 2001).

Bibliometric analysis employs diverse methodologies and instruments, including as citation analysis, co-citation analysis, and network analysis. These techniques depend on the utilisation of bibliographic databases, such as Scopus or the Web of Science, which offer data on the citations and references found in published research publications. Bibliometric analysis is a valuable tool for academics, librarians, policymakers, and individuals seeking to comprehend the current condition of research in a specific topic or discipline. Nevertheless, it is crucial to acknowledge that bibliometric analysis possesses inherent limits, necessitating its utilisation alongside alternative methods of evaluation and assessment. The approach to bibliometric analysis does not follow a single formula, as the selection of methods and metrics relies on the particular research inquiry and the data at hand (Secinaro & Calandra, 2020).

The procedure of extracting the necessary information involves the following steps:

- i. Scholarly publications were obtained using the Scopus database. As a result of limitations in database accessibility, only publications that are indexed in Scopus are included in the collection.
- ii. Due to the scarcity of literature on the subject of public finance within Islamic economic areas (Hassan et al., 2021; Shaikh, 2010), the analysis will focus on the time span from 2003 to 2023. (Based on documents available from Scopus database).

- iii. The primary keywords employed were public finance and Islamic economics (Keywords used are: Islamic economics on public finance; Islamic finance and economy; public finance from Islamic perspective; Islamic economics and public finance). The country selected for analysis is global in scope. The topic areas of interest encompass Business, Management, Economics, Finance, Art, and Humanities. (Based on documents available from Scopus database).
- iv. Upon selecting the search button, the Scopus database displayed a total of 41 publications. Certain articles were excluded due to inadequate information regarding affiliations, issue number, H-index, citation count, and authorship. The total number of publications utilised for the bibliometric analysis is 39 (n= 39). The database exclusively recorded citations from journals that are indexed solely in Scopus. The number of article collections are small due to niche area and most of the references are generally focuses on Islamic finance rather than public finance within the Islamic economics framework. However, in this paper, we have used the significant literature that become a major source of references in our subject matter which could justified the article collection.

The bibliometric study was conducted using R-Studio after gathering the scholarly articles. The software programmes utilized in this study were R-Studio, Biblometrix, and Bibloshiny, which were developed by M. Aria and Cuccurullo in 2017. This machine learning tool facilitates the creation of graphical representations for bibliometric analysis.

3.0 Discussion of the Results

3.1 Descriptive analysis of public finance and islamic economics scholarly publications

Table 1 shows the descriptive analysis of Public Finance and Islamic Economics research during the period of 2003 to 2023 in selected countries. Overall, we can observe that there are 39 publications during the period, comprising journal articles, books, book chapters, and conference papers. The growth rate of publication slowly increases and has obtained about 7.18 percent with citation records on average of

4.615 per article. This is a positive move and slowly achieving good momentum in public finance and Islamic economics research. The number of authors is around 91 and international authorships stand at about 25.64 percent. In general, the results indicate encouraging and modest progress in the field, characterized by an increasing quantity of publications, expanding global partnerships, and a significant influence as evidenced by the citation records. This analysis provides a detailed overview of the dynamics and accomplishments in Public Finance and Islamic Economics research throughout the last twenty years, serving as a basis for a more comprehensive understanding.

Table 1: Descriptive Analysis of Public Finance and Islamic Economics Research

Description	Results
MAIN INFORMATION ABOUT DATA	
Timespan	2003-2023
Sources (Journals, Books, etc)	33
Documents	39
Annual Growth Rate %	7.18
Document Average Age	4.74
Average citations per doc	4.615
References	1476
DOCUMENT CONTENTS	
Keywords Plus (ID)	90
Author's Keywords (DE)	151
AUTHORS	
Authors	91
Authors of single-authored docs	12
AUTHORS COLLABORATION	
Single-authored docs	13
Co-Authors per Doc	2.36
International co-authorships %	25.64

DOCUMENT TYPES

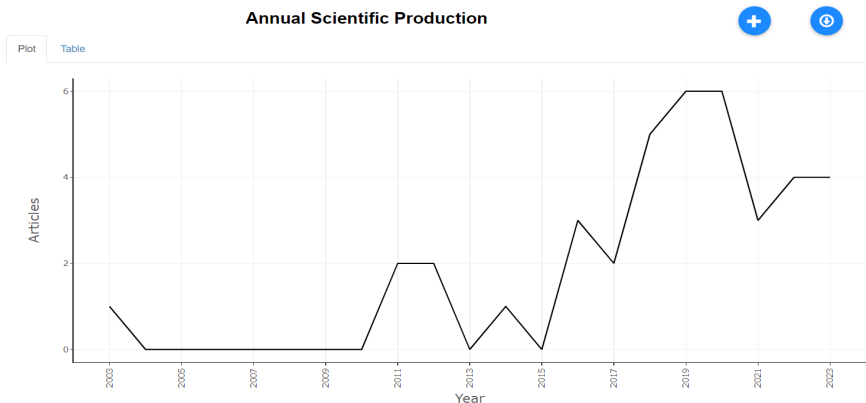
Article	26
Book	4
Book chapter	4
Conference paper	5

Source: R-Biblioshiny Outputs

3.2 Annual scientific production of research in the area of public finance and islamic economics and the average article citation

Figure 1 revealed the amount the research production of *Public Finance and Islamic Economics* for the period of 2003 to 2023. Observing the trend from the figure, no publication in this area between 2004 and 2010 despite of one publication in 2003. Similarly, 2013 and 2015 marked zero production from this area. But years of 2011 and 2012 witness the emergence of few publications though the number fluctuates after 2010. The upward pattern could be traced particularly from 2015 to 2020 before the era of pandemic Covid-19. There highest number of publications occurred in 2019 and 2020.

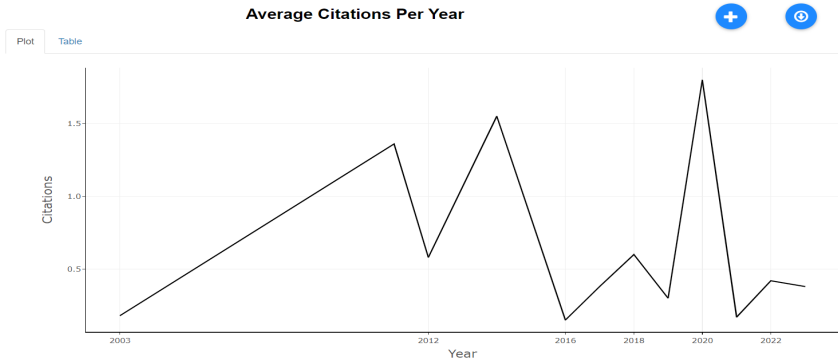
Figure 1: Volume of Research Paper on Public Finance and Islamic Economics Research



Source: R-Biblioshiny Outputs

During pandemic (2020-2022), the number dwindled sharply with slight increase in 2022 and stagnant afterward. The pandemic is perceived had given adverse impact on researchers’ activities particularly due to health issues and the restrictions on movement for research activities. (O’Connor et al., 2020)

Figure 2: Average Citations Per Year on Public Finance and Islamic Economics Research



Source: R-Biblioshiny Outputs

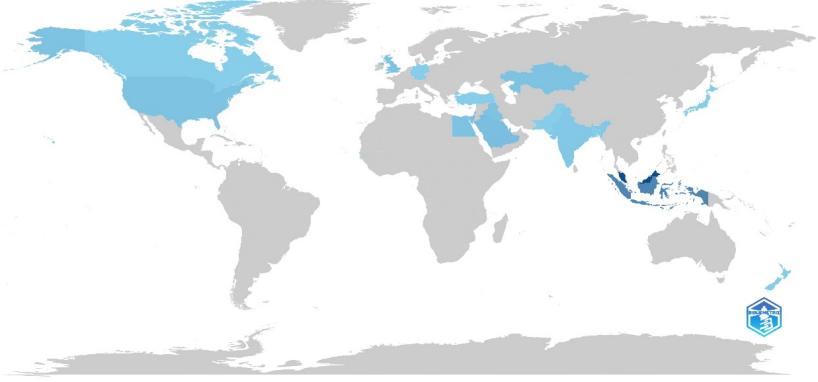
On the other hand, in terms of citations, the citations number fluctuated from 2003 to 2013. No obvious trend could be observed within these years. The highest average citation was in 2020 and the lowest one occurred in year 2003, 2016 and 2021. In fact, there is declining pattern of average citation after 2022. The trend of the average number of citations is closely link to the trend of number of publications. Since the number of publications, on average, were low in number, it is expected that a smaller number of works would be able to cite them.

3.3 Most cited countries

Figure 3 shows the information on citations based on countries. It is apparent that Indonesia is the dominant country in terms of citations in Public Finance and Islamic Economics literature. Within the period of study, the number of citations for Indonesia was 53 (Universitas Air Langga, Universitas Islam Negeri Ar. Raniry, Universitas Indonesia).

Figure 4: Worldwide Production of Research on Public Finance and Islamic Economics

Country Scientific Production



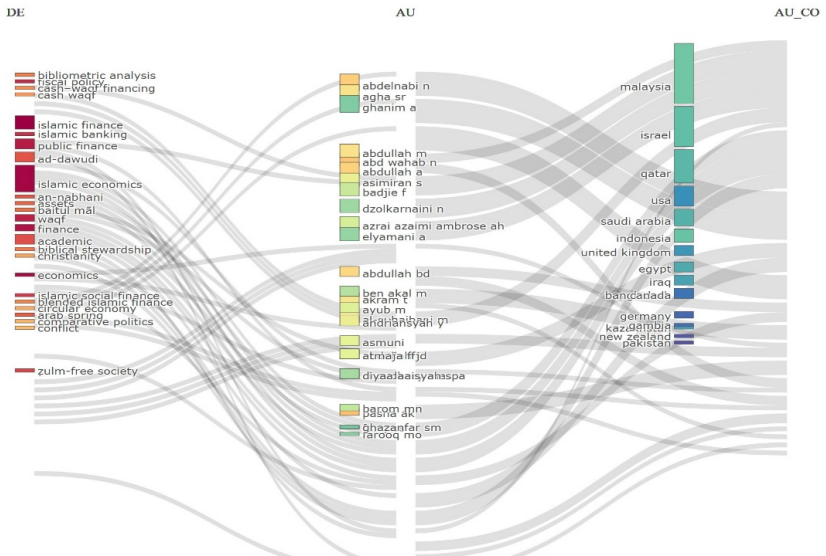
Source: R-Biblioshiny Outputs

3.5 Three-field plot

The three-field plot basically illustrates three parts, namely (from left to right): DE which refers to the keywords while AU indicating main author and finally AU_CO is refer to main author country. From the sample of keywords and the sources using the 39 documents, it is apparent that the research on public finance in the context of Islamic economics is dominated by authors from Malaysia followed by other Middle East Countries.

Regarding main authors, the dominants researchers are Abdullah, M., Abd Wahab, Abdullah A., Asimiran, S. Badjie, F., Dzolkarnain, N., Azrai Azaimi Ambrose and Elyamani A. On the keywords point of views, the orders are diverse on theoretical and empirical perspectives. The most common keywords used are: *An-Nabhani*, *Baitul Mal*, Islamic Social Finance, *Ad-Dawudi*, Circular Economy and *Zulm Free Society*. The details are shown in figure 5 below:

Figure 5: Three-Field Plot



3.6 Number of research papers published in the field of public finance and islamic economics

Table 2 shows the total number of research papers published related to the field of *Public Finance and Islamic Economics*. The books and book chapters that were published in this area of research are (i) Cryptocurrency Risk and Governance Challenges, (ii) Current Issues in Finance, Economy and Politics, (iii) Faith, Finance, and Economy: Beliefs and Economic Well-Being, (iv) Handbook of the History of Economic Thought: Insights on The Founders of Modern Economics, (v) Medieval Islamic Economic Thought: Filling the Great Gap in European Economics, and (iv) Methodology of Islamic Economics: Problems and Solutions. Additionally for conferences, the platforms are (i) the International Business Information Management Association Conference, (ii) Web of Conferences, and (iii) Canadian Society for Civil Engineering.

Based on Figure 6 the most relevant sources for journal articles are *Heliyon*, *International Journal of Islamic and Middle Eastern Finance and Management*, *International Journal of Scientific and*

Technology Research, Journal of Islamic Monetary Economics and Finance and Journal of King Abdulaziz University, Islamic Economics all with two articles (n=2) publications. Whereas the other journals published one article (n=1) in the field of Public Finance and Islamic Economics which are *ACRN Journal of Finance and Risk Perspectives, Humanities and Social Sciences Reviews, Indian Ocean Regionalism, International Journal of Innovation, Creativity and Change, International Political Economy Series, Isra International Journal of Islamic Finance, Journal of Industrial Engineering and Management, Journal of Islamic Accounting and Business Research and Journal of Islamic Economics, Banking and Finance.*

Table 2: Research Papers Published Related to Public Finance and Islamic Economics Research

Sources	Articles
Heliyon	2
International Journal of Islamic and Middle Eastern Finance And Management	2
International Journal of Scientific and Technology Research	2
Journal Of Islamic Monetary Economics and Finance	2
Journal Of King Abdulaziz University, Islamic Economics	2
Proceedings Of The 27th International Business Information Management Association Conference - Innovation Management and Education Excellence Vision 2020: From Regional Development Sustainability To Global Economic Growth, Ibima 2016	2
ACRN Journal of Finance and Risk Perspectives	1
Cryptocurrency Risk and Governance Challenges	1
Current Issues in Finance, Economy and Politics	1
E3S Web of Conferences	1
Faith, Finance, And Economy: Beliefs and Economic Well-Being	1
Handbook of the History of Economic Thought: Insights on the Founders of Modern Economics	1

Humanities and Social Sciences Reviews	1
Indian Ocean Regionalism	1
International Journal of Innovation, Creativity and Change	1
International Political Economy Series	1
Isra International Journal of Islamic Finance	1
Journal of Industrial Engineering and Management	1
Journal of Islamic Accounting and Business Research	1
Journal of Islamic Economics, Banking and Finance	1
Journal of Muslim Minority Affairs	1
Journal of the Indian Ocean Region	1
Jurnal Ilmiah Peuradeun	1
Medieval Islamic Economic Thought: Filling the Great Gap in European Economics	1
Methodology of Islamic Economics: Problems and Solutions	1
Politics and Policy	1
Proceedings Of The 32nd International Business Information Management Association Conference, IBIMA 2018 - Vision 2020: Sustainable Economic Development and Application of Innovation Management from Regional Expansion To Global Growth	1
Proceedings, Annual Conference - Canadian Society for Civil Engineering	1
Qualitative Research in Financial Markets	1
Review of International Geographical Education Online	1
Review of International Political Economy	1
Singapore Economic Review	1
Social Compass	1

Source: R-Biblioshiny Outputs

Figure 6: Most Relevant Sources



Source: R-Biblioshiny Outputs

3.7 The impactful and most cited papers on public finance and islamic economics

Table 3 highlighted the most impactful and most cited articles in the field of Public Finance and Islamic Economics Research. The measurements were based on the global citation records and total citations per year from the Scopus database. The leading articles for instance have been cited globally 28 times with a total of 7 citations per year. The aforementioned trend is also observed in the other studies highlighted in Table 3, thus confirming the growing focus and influence in the field of Public Finance and Islamic Economics from 2003 to 2023.

Table 3: Top 10 Most Impactful and Cited Public Finance and Islamic Economics Research

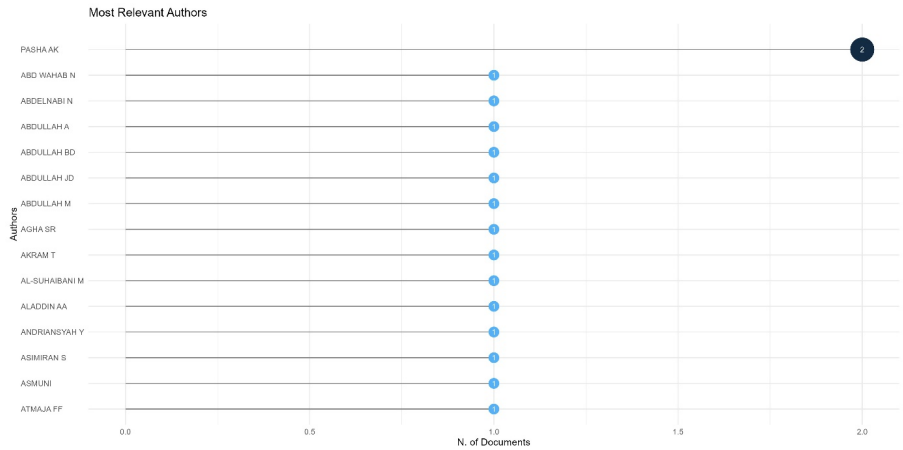
No.	Documents	DOI	Total Citations	Total Citations Per Year
1.	SISWANTORO D, 2020, HELIYON	10.1016/j.heliyon.2020.e03235	28	7
2.	SUKMANA R, 2020, HELIYON	10.1016/j.heliyon.2020.e05074	25	6.25
3.	AGHA SR, 2011, J IND ENG MANAGE	10.3926/jiem.2011.v4n2.p301-325	22	1.69
4.	AZRAI AZAIMI AMBROSE AH, 2018, INT J ISLAM MIDDLE EAST FINANC MANAGE	10.1108/IMEFM-01-2017-0001	18	3
5.	FANG ES, 2014, REV INT POLIT ECON	10.1080/09692290.2013.858229	17	1.7
6.	NOY D, 2011, SOC COMPASS	10.1177/0037768611423463	16	1.23
7.	BACKHAUS JG, 2012, HANDB OF THE HIST OF ECON THOUGHT: INSIGHTS ON THE FOUNDERS OF MOD ECON	10.1007/978-1-4419-8336-7	10	0.83
8.	FAROOQ MO, 2019, ISRA INT J ISLAMIC FINANCE	10.1108/IJIF-07-2018-0073	5	1
9.	PASHA AK, 2012, J INDIAN OCEAN REG	10.1080/19480881.2012.683630	5	0.41
10.	KHAN T, 2022, SINGAP ECON REV	10.1142/S0217590820420060	4	2

Source: Extracted from Scopus Database and analyzed via Bibloshiny.

3.8 Scholars in research area of public finance and islamic economics

Figure 7 shows the top 15 relevant authors of this focus area of *Public Finance and Islamic Economics*. The first place goes to an author from India, in specific, Centre for West Asian Studies, School of International Studies, Jawaharlal Nehru University, New Delhi, India. The author is Pasha A.K. with 2 papers. The remaining authors, from the second to 15th rank published one paper each. The h-index (also known as the Hirsch index) is a measure of a researcher's influence and output. The h-index takes into account both the number of citations and the number of times a researcher's work has been cited. If a person has authored h pieces of work, all of which have been mentioned at least h times, they will have an h-index of h.

Figure 7: Most Relevant Authors in Public Finance and Islamic Economics Research

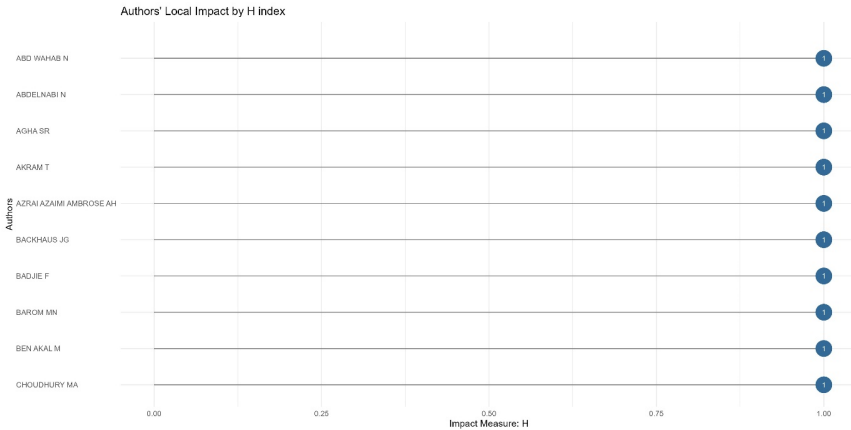


Source: R-Biblioshiny Outputs

The h-index attempts to find a middle ground between the sheer volume of output and its actual significance. Highly cited publications contribute more to the h-index, so it takes into consideration both the quantity and quality of a researcher's work. Therefore, it provides a more in-depth evaluation of a researcher's effect than would be possible by merely tallying up their citations or publications

(Bornmann & Daniel., 2007). In terms of the H-Index category, Figure 8 shows the first top 10 authors or researchers who are having high h-index and surprisingly they have similar average H-Index of 1 throughout this study period.

Figure 8: Authors H- Index Specialize in Public Finance and Islamic Economics Research



Source: R-Biblioshiny Outputs

3.9 Main keywords, key research areas and trends in public finance within islamic economics framework

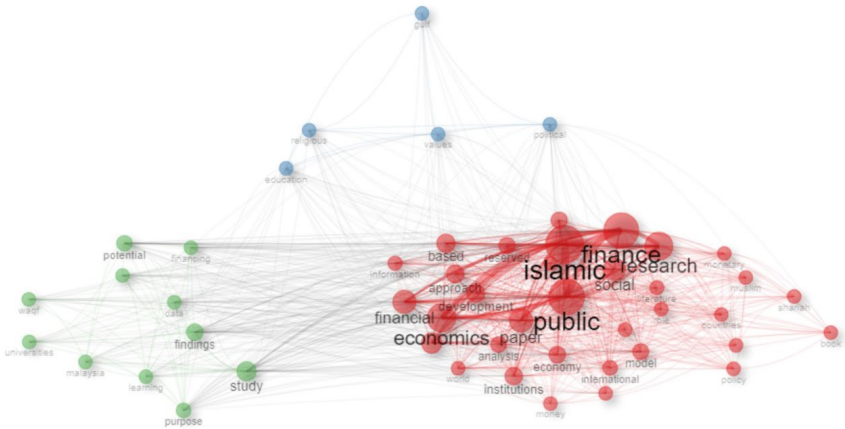
Figure 9 presents the authors' keywords used in Waqf research from 2003 until 2023. This visual representation shows keywords used by authors in indexed research papers for both countries. Keywords and terms that have higher frequency and density would appear in bigger picture typefaces, and it also takes into account how the terms co-occur with other sources, authors, and articles. Meanwhile, figure 10 shows the key research areas in public finance. For example, the public finance research scope is represented by red color, and the key research areas (colored by green and blue) are concentrated on political, education, financing, values etc. In addition, figure 11 presents the results for trending topics for public finance literature covers various aspect as indicated by said figure. In terms of trending consistency, there are limited research available concerning to public finance areas of research but will be a game changer research topic in the future.

Figure 9: Main Keywords Used
[good analysis, but small sample size]



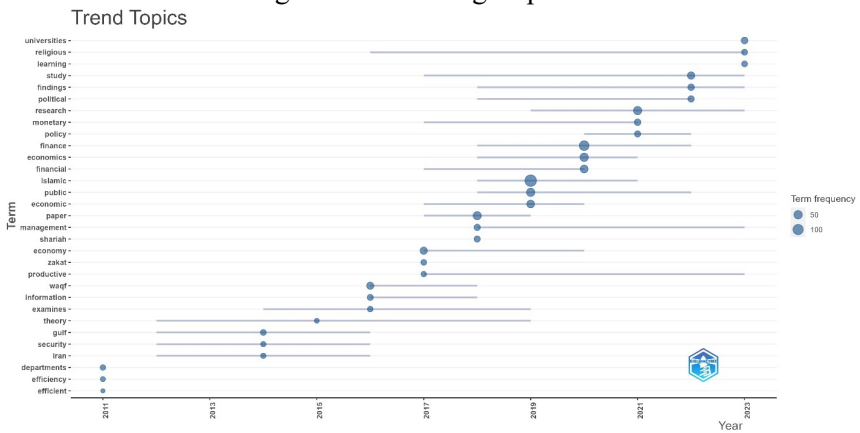
Source: R-Biblioshiny Outputs

Figure 10: Key Research Areas



Source: R-Biblioshiny Outputs

Figure 11: Trending Topics



Source: R-Biblioshiny Outputs

4.0 Conclusion and Recommendations

The main objective of this research paper is to carry out a comprehensive bibliometric analysis of articles published in the field of Public Finance and Islamic Economics for the period of 2003 to 2023. From the bibliometric analysis, it can be concluded that there is limited research in this area, however, the number of publications started to increase from the year 2015. Furthermore, the average number of citations per document is at 4.615. It depicted the growing interest in the field of public finance and Islamic economics, with an anticipated increase in the coming years.

Furthermore, the majority of publications are concentrated on Malaysia, whereas Indonesia is the second country that produces works in this area. Whereas Indonesia is the leading country in terms of citations, with a total of 53 citations, followed by Malaysia with 25 citations. We can see that both of these countries underscore the noteworthy academic influence in this research area. This further emphasizes the regional impact of their scholarly research as shown by the worldwide production map.

As highlighted earlier, there is limited research in the field of Public Finance and Islamic Economics despite the potential contributions that it could bring to the development of the country. The significance of research in public finance and Islamic economics is in its capacity to influence policies, improve economic frameworks, and foster socio-economic welfare while adhering to both conventional and Islamic economics concepts. This is crucial in facilitating more comprehensive approaches to public policy which encompasses both the conventional perspectives that is aligned with Islamic values. Therefore, more research should be conducted in this area of research.

Acknowledgment: This study is supported using the IIT Strategic Research Programme (IIIT-SRP) Grant, (IIIT-SRP23-030-0030).

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