

Research Map on Islamic Audit Literatures

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This study aims to see the development of research "*Islamic Audit*" around the world published by journals with that theme. This study used a qualitative method with a bibliometric analysis approach. The data used is secondary data with the theme "*Islamic Audit*" which comes from the Scopus database. Then, the data is processed and analyzed using the VosViewer application with the aim of knowing the research development bibliometric map "*Islamic Audit*". Based on the bibliometric keyword mapping, there are 6 clusters that can be research lines. The 6 clusters are (1) Shariah audit governance, (2) Development of Islamic audit control, (3) Shariah compliance for Islamic audit, (4) Corporate governance in Islamic auditing, (5) Audit report lag and extent in Islamic auditing, and (6) Risk management in Islamic audit. Then the words most used are shariah audit, effectiveness, system, Islamic financial institution, governance, and shariah compliance.

Keywords: Islamic Audit; Bibliometric; VosViewer

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INTRODUCTION

Sharia audit is an assessment of the extent to which Islamic financial institutions follow the principles and rules of Islamic law. Sharia audit can be defined as the process of the extent to which financial institutions comply with Islamic Sharia rules for all activities, including contracts, risks, and financial statement operations (Abdullah et al., 2022). Sharia audits must be conducted in accordance with fatwas, regulations, and guidelines issued by the Sharia Supervisory Board (DPS), accounting standards of the Accounting and Auditing Organization for Islamic Financial Institutions (AAOIFI), national accounting standards and practices, and applicable laws and regulations in conventional law. Sharia audit practices are primarily focused on the financial aspects of an institution that comply with Sharia and improve the integrity of reports (Wan Shahar et al., 2018). In other words, shariah audits are important to ensure that shariah financial institutions comply with shariah principles and rules and to enhance the integrity of their reports.

Uddin et al (2013) explained that the concept of sharia audit must be expanded to cover various related aspects, such as systems, products, employees, environment, and society. In the context of Islamic financial institutions, there is a need to develop an effective sharia audit framework to ensure sharia compliance goals are achieved, so as to provide positive benefits to society in general. An audit within an Islamic framework has a wider scope than a traditional audit which is only responsible to the business owner as a client. Shari'a auditors must consider religious principles and assess management practices to ensure shariah compliance is achieved, such as contract fulfillment, honesty, avoidance of monopoly, and extravagance. Therefore, sharia auditors must have adequate knowledge of Islamic law.

Furthermore, there are several advantages of a sharia audit including ensuring that Islamic financial institutions and other organizations comply with Sharia law, providing a certain level of assurance to stakeholders that the material rules, principles and guidelines of Sharia are generally accepted by the Islamic community, helping to assess the effectiveness of the internal control system. for Shariah compliance and identifying possible Shariah violations, assisting in adopting advanced Shariah governance and assurance mechanisms, which contribute to facilitating and enhancing the overall functioning and activities of Islamic financial institutions and helping to maintain the credibility of Islamic financial institutions in the

market and ensure that they follow the laws relevant laws and regulations (Yasoa et al., 2020; Puad et al., 2020; Algabry et al., 2020; Algabry et al., 2021).

But in the midst of excellence and development of sharia audit, sharia audit faces several challenges. One of the main challenges is the limited number of auditors with sharia qualifications and accounting/audit techniques. This makes it difficult to find qualified auditors to carry out shariah audits. Another challenge is the issue of independence, which can affect the image of a reputable Islamic financial institution. Auditing standards tend to be on financial statements rather than the broader concept of Islamic auditing. This makes it difficult to ensure that all business activities and operations comply with Sharia principles. Sharia audit also faces challenges in terms of audit scope, as it tends to have different risks associated with the conventional banking business. The standard used for the most comprehensive audit method, namely by emphasizing that the subject of Sharia compliance is the main and mandatory pursuit (Arwani, 2018; Omar, 2019).

Sharia audit continues to experience development in line with the development of the sharia industry globally. Therefore, it is important to conduct a discussion related to sharia audit. Several studies have discussed sharia auditing, including Wan Shahar et al (2018), which discussed sharia auditing for Islamic financial institutions. Arwani (2018) describes the issues and challenges of sharia auditing in Islamic financial institutions and corporate governance compliance. Omar (2019) examines the issues and challenges of auditing sharia compliance in Islamic financial institutions. Algabry et al (2020) explain the conceptual framework for the effectiveness of Islamic internal audit factors in Islamic banks. Abdullah et al (2022) explain the development of sharia auditing.

Given the growth and development of the Islamic economy, especially in sharia auditing which continues to increase, it is important to have further research to see how far the development of sharia audit research is implemented in the economic aspects of Muslims, both in industry and everyday life. In this case it can be measured using bibliometric analysis. Bibliometric analysis can solve crucial problems in scientific publications, such as how to measure the distribution of articles, article authors, organizations or institutions that publish articles, and keywords along with their development trends which are discussed according to the research theme raised. Therefore, the purpose of this study is to conduct a thorough

literature review by identifying gaps in research and helping academics and practitioners to further explore research on "*Islamic audit*" in the future.

PREVIOUS STUDY

Sharia audit is a systematic process of obtaining and evaluating evidence regarding assertions about economic actions and events to ascertain the degree of conformity between these assertions and established sharia criteria. According to [Abdullah et al \(2022\)](#) Sharia audit can be defined as the process of the extent to which financial institutions comply with Islamic Sharia rules for all activities, including contracts, risks, and financial reporting operations. Sharia audit ensures that Islamic financial institutions and other organizations comply with Sharia law, which is a set of divine values and guidelines that Muslims follow to live a righteous life ([Omar, 2019; Puad et al., 2020](#)). Sharia audit is an integral part of the governance organs of the Islamic Financial Institution (IFI) and operates based on the policies set by the IFI.

Furthermore, Sharia audits are carried out by internal and external auditors who assess whether the material rules, principles and guidelines of Sharia are generally accepted by the Islamic community. That means there are two types of audits namely internal audits and external audits. Internal Sharia audits are carried out by the organization's internal audit department, while external Sharia audits are carried out by independent external auditors. Sharia internal audit is an ongoing and continuous process that reviews routine business processes and provides suggestions for improvement where necessary. Sharia internal audits are designed to ensure that the management of Islamic financial institutions fulfills their responsibilities in adopting Sharia principles as mandated by the Sharia Supervisory Board. On the other hand, an external Sharia audit provides independent assurance to the Sharia Committee and Board of a company regarding the Shariah compliance status of its operations. External Sharia audits are carried out by external auditors who have professional knowledge and audit competence as well as relevant Sharia principles and rules. External Sharia audit is important to maintain credibility in the market and to provide a higher level of assurance for the entity. External Sharia audits ensure that the material rules, principles and guidelines of Sharia are generally accepted by the Islamic community. External Sharia audits are carried out annually and verify the company's financial statements which are

carried out by independent or external auditors ([Algabry et al., 2021; Katara & Vaidya, 2023](#)).

The concept of shariah auditing has its roots in the early days of Islam, where the Hisbah concept was institutionalized. Hisbah focuses on amar ma'ruf and prohibiting evil, but not specifically on economic and commercial activities. The term Sharia audit is relatively new in Islamic tradition and was introduced to ensure that all business activities and operations comply with Sharia principles. Furthermore, sharia audits have become important in recent years due to the growing awareness among Islamic institutions that each such institution must contribute to achieving the goals of Islamic law, Maq'asid Ash-Syariah ([Omar, 2019](#)).

Research related to literature studies on the development of research related to sharia audit is still limited. Some relevant research includes [Arwani \(2018\)](#) explaining the issues and challenges of sharia auditing in Islamic financial institutions and corporate governance compliance. This research focuses on the perspective of practitioners involved directly or indirectly in the process of compliance and shariah auditing in Islamic financial institutions (IFIs) related to shariah auditing standards, auditor qualifications, and independence. Audits in Islamic financial institutions cover a wider scope than audits of conventional financial statements, in which the IFI's external auditors carry out sharia compliance tests in accordance with the fatwas and guidelines set by the Sharia Supervisory Board (DPS). This is because of the requirement to ensure that all IFI business activities and operations comply with sharia teachings. This shariah audit process is very important for Islamic financial institutions because it can affect their good reputation. However, there are several obstacles, such as the scarcity of auditors with sharia qualifications, accounting/auditing, as well as problems related to the threat of self-review which can affect auditor independence.

[Abdullah et al \(2022\)](#) explain the development of sharia auditing. The findings in this study indicate an increase in the Sharia auditing literature over time, especially in the Malaysian context, with a dearth of research in other contexts and institutions (Takaful). It was also revealed that the existing literature is still unclear about the effectiveness and consequences of an effective Sharia audit, indicating the need for more work in this area. The author outlines opportunities for future Sharia audit research.

Other relevant research, including [Omar \(2019\)](#), examines the issues and challenges of auditing

sharia compliance in Islamic financial institutions. [Algabry et al \(2020\)](#) explain the conceptual framework for the effectiveness of Islamic internal audit factors in Islamic banks. [Wan Shahar et al \(2018\)](#) which discusses sharia auditing for Islamic financial institutions. [Abdul Rahman \(2010\)](#) explains the needs and challenges of Sharia Audit for Islamic Financial Services. [Rashid & Ghazi \(2021\)](#) present a theoretical framework, which helps ascertain the meaning of Shariah audit quality and identify the factors that influence it. And, [Shafii et al \(2010\)](#) discussed the development of a sharia compliance audit framework (Shariah Compliance Audit Framework) and a sharia audit program (Shariah Audit Program) to manage the risk of sharia non-compliance audits in Islamic financial institutions.

RESEARCH METHODOLOGY

In this study, various scientific journal publications related to the theme "*Islamic Audit*" around the world is used as a data source. Data was collected by searching for indexed journal publications in the Scopus database using the keywords "*Islamic Audit*". After that, articles or scientific journals that are relevant to the research theme will be selected based on the publication data that has been collected. Journals equipped with DOI are criteria in the process of filtering and processing data using software. There are 211 published journal articles from within the research theme "*Islamic Audit*". The development of publication trends related to the research topic was analyzed using VOSviewer software, which can display bibliometric maps and allows for more detailed analysis.

In order to construct the map, VOSviewer uses the abbreviation VOS to refer to *Visualizing Similarity*. In previous studies, the VOS mapping technique has been used to obtain bibliometric visualizations which are then analyzed. Furthermore, VOSviewer is capable of creating and displaying journal author maps based on co-citation data or keyword maps based on shared incident data. Therefore, in this study an analysis of journal maps related to "*Islamic Audit*", including a map *author, organization, and keywords*.

This study uses a descriptive qualitative approach with meta-analysis and a descriptive statistical literature study based on 211 journal publications that discuss the theme "*Islamic Audit*". Meta-analysis is a

method that integrates previous research related to a particular topic to evaluate the results of existing studies. Furthermore, the qualitative method used in this research is also referred to as the constructive method, in which the data collected in the research process will be constructed into themes that are easier to understand and meaningful. The sampling technique used in this research is *purposive non-probability sampling* method, which aims to fulfill certain information in accordance with the desired research objectives.

RESULTS AND DISCUSSION

This research discusses "*Islamic Audit*" by utilizing 211 journal article publications indexed in Scopus database. Bibliometrics is a method used to measure and evaluate scientific performance by taking into account factors such as citations, patents, publications, and other more complex indicators. Bibliometric analyzes were conducted to evaluate the activities of research, laboratories, and scientists, as well as the performance of countries and scientific specialties. Several stages in the bibliometric analysis include identifying the research background, collecting the database to be used, and determining the main indicators to be used in the research.

This section will deepen the results of the meta-analysis by showing a visual mapping chart that describes the 211 journals related to *Islamic Audit*. In this research, mapping is done by analyzing keywords and important or unique terms contained in journal articles. Mapping is a process for identifying elements of knowledge, configuration, dynamics, dependencies, and interactions among these elements. Network visualization results from 211 journals with themes *Islamic Audit* will be explained in more detail in the next section.

Bibliometric Author Mapping

By using bibliometric analysis using VOSviewer software, a mapping of authors who contributed to the field was obtained *Islamic Audit*. The resulting image provides a visual representation of the mapping, the bigger and brighter the dot marked in yellow, the greater the number of journal publications related to the theme. *Islamic Audit* " published by that author.

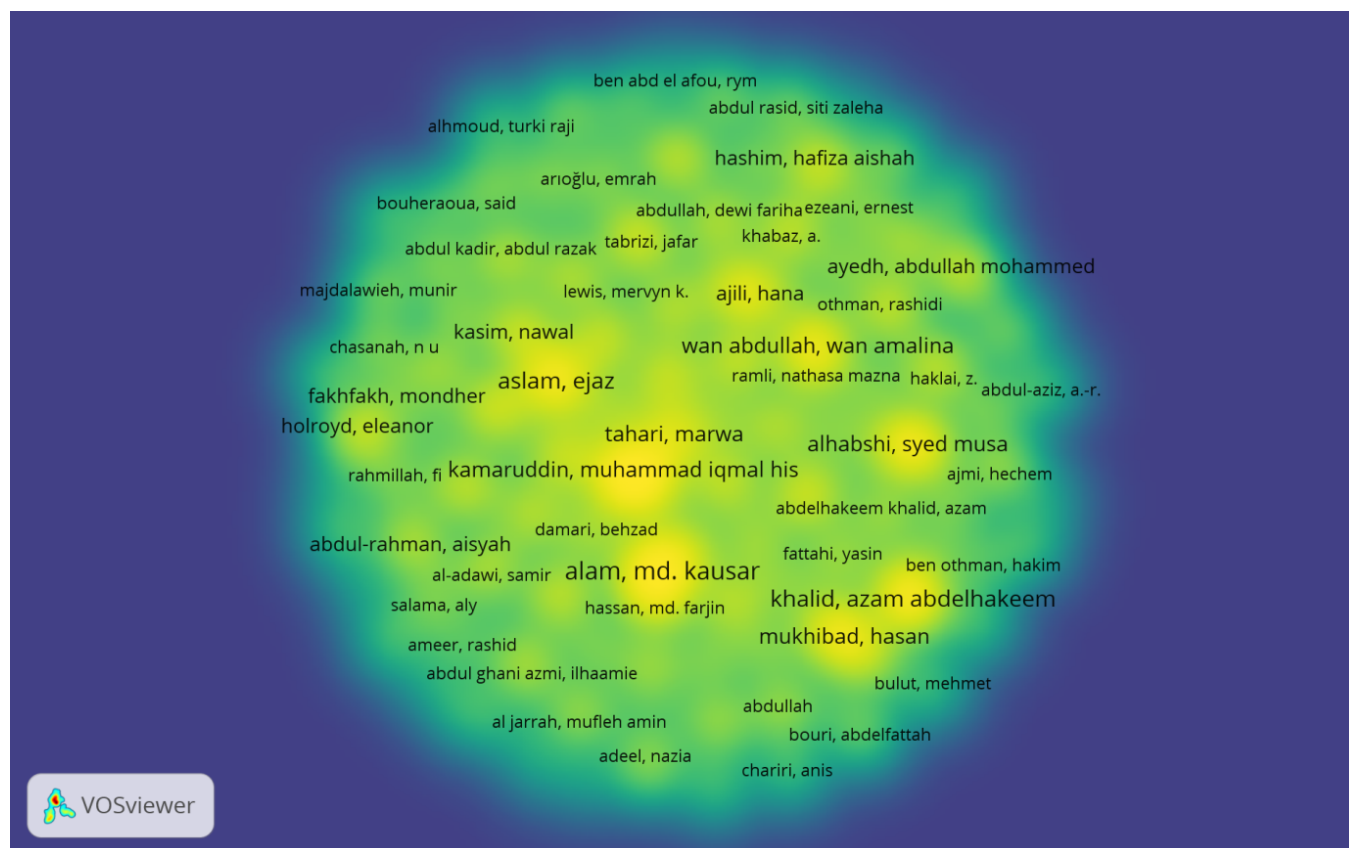


Figure 1: Bibliometric Author Mapping

Based on the figure above, it is explained that the cluster density in the bibliometric map depends on the intensity of the yellow color shown. And the yellow color on the map depends on how many items are related to other items. For this reason, this section is very important to get an overview of the general structure of bibliometric maps which are considered important for analysis. From this, it can be identified the author who published the most of his work.

In general, every writer or researcher has a different tendency in every publication of his work. On some occasions, an author appears as a single author, but on other occasions the author may co-author with other authors or researchers, so that this will affect the cluster density and some clusters show different densities. However, authors who have a relatively large cluster density identify that these authors do the most themed research publications *Islamic Audit*, when compared to the authors whose cluster density is lower,

so the results found can be a reference for other researchers in the future. From the results of the analysis, it was found that the authors who made the most publications related to *Islamic Audit* is Nature, md. Kausar; Khalid, Azam Abdel hakeem; Kamaruddin, Muhammad Iqbal His; Mukhibad, Hasan; Wan Abdullah, Wan Amalina; Alhabshi, Syed Musa; Aslam, Ejaz; Abdul-Rahman, Aisyah; Tahari, Marwa; Eunuch, Nawal; Ajili, Eve; Fakhfakh, Mondher; Holroyd, Eleanor; Ayedh, Abdullah Mohammed; and Hashim, Hafiza Aishah.

Bibliometric Organization Mapping

In bibliometric analysis, it can be known where the author's organization comes from. Through these results, it can be interpreted that the institution that wrote the most publications related to "*Islamic Audit*".

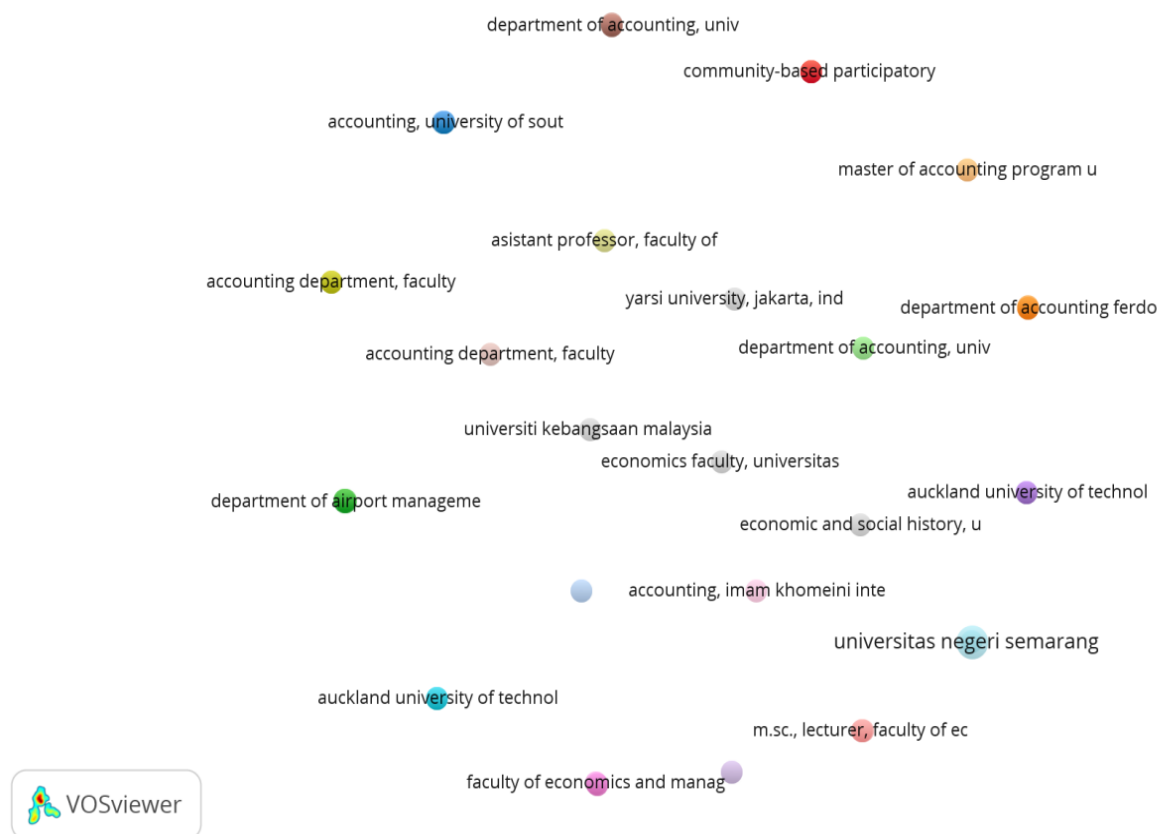


Figure 2: Bibliometric Organization Mapping

Based on the picture above, it can be concluded that the cluster of institutions shown with a big circle shows the productive level of these institutions in contributing to publishing research with the theme "*Islamic Audit*". The largest number of institutions is calculated from the number of publications and the number of links to other institutions, where an author can write many papers in different journals. Based on the figure, institutions that contribute a lot to research "*Islamic Audit*" namely the Semarang State University, the department of airport management, the Indonesia curug aviation polytechnic, Auckland University, Yarsi University, and so on.

Bibliometric Keyword Mapping

This section describes the most widely used keyword graphic visual mapping based on the results of analysis using VOSViewer. The results of this analysis form the basis for mapping important terms that are often used in publications *Islamic Audit*. The figure below describes that the larger form keywords are the words most used in journal of "*Islamic Audit*".

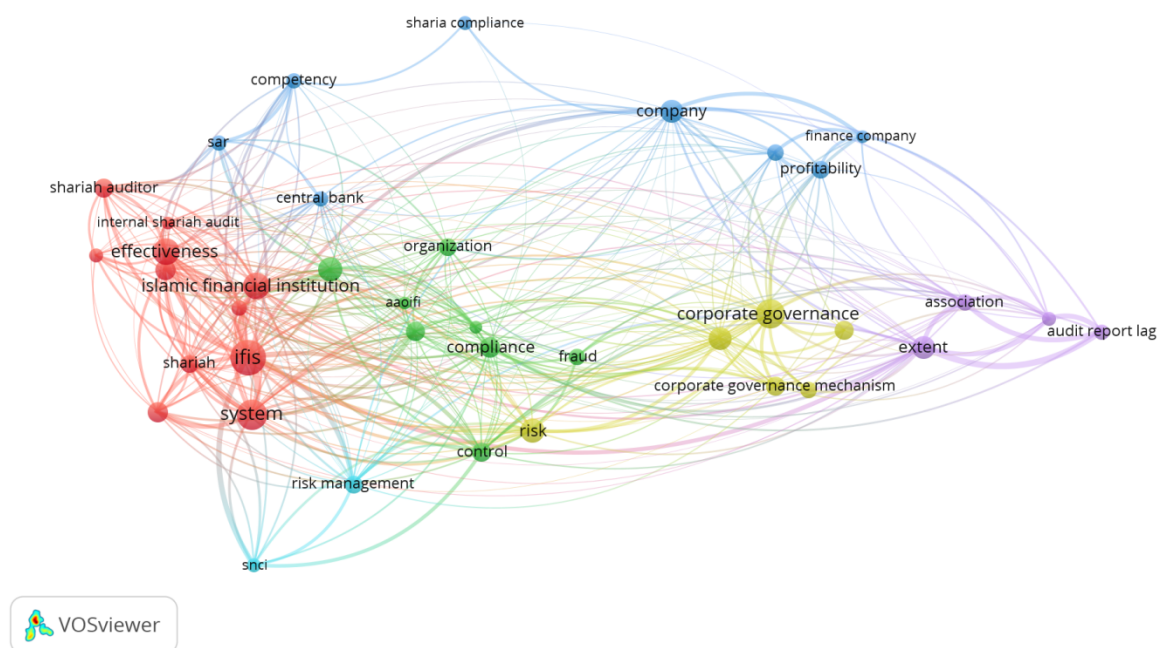


Figure 2: Bibliometric Keyword Mapping

As for the mapping, the keywords that appear the most in the publication "*Islamic Audit*" is divided into 6 clusters, as follows:

Table 1. Research cluster on Islamic audit

Cluster	Keywords
Cluster 1 (11 items)	Effectiveness, ifis, internal shariah audit, islamic financial institution, responsibility, shariah, shariah audit, shariah auditor, shariah compliance, shariah governance, system
Cluster 2 (8 items)	AAOIFI, auditing organization, auditor, compliance, control, development, fraud, organization
Cluster 3 (8 items)	Central bank, company, competency, finance company, firm, profitability, sar, shariah compliance
Cluster 4 (6 items)	Audit committee, corporate governance, corporate governance mechanism, earnings management, financial performance, risk
Cluster 5 (4 items)	Association, audit report lag, extent, governance mechanism
Cluster 6 (2 items)	Risk Management, sncl

Based on 6 cluster keyword mapping in publications *Islamic Audit*, then the following is the research map obtained and the words most used are shariah audit, effectiveness, system, Islamic financial institution, governance, and shariah compliance.

Cluster 1: Shariah Audit Governance

Research on this topic is quite common, among these studies is [Bahari & Baharudin \(2016\)](#) explaining the role of Shariah Review and Shariah Audit. The results of the study concluded that one of the uniqueness of Islamic Financial Institutions (IFIs) compared to the conventional system is that IIFS have their own rules which originate from the Al Quran and

As Sunnah. Malaysian government initiative to develop a Sharia Governance Framework (*Shariah Governance Framework/SGF*) in 2010 provided better enhancements to IIFS to comply with sharia regulations. The functions of the Shariah Review and Shariah Audit are clearly stated in the SGF as an authority body that acts as a supervisory body that ensures businesses, activities and products comply with Shariah principles. Despite several problems and challenges that have arisen, SGF has brought positive improvements to IFIs.

[Khalid & Sarea \(2021\)](#) examined the basics of the effectiveness of internal sharia audits conducted at Islamic financial institutions (IFIs). The results of the study explain that the effective Sharia internal audit, as

a mechanism to ensure Sharia compliance by IFIs, varies directly with the level of independence enjoyed by the Sharia internal auditors themselves. This research suggests that articulated Islamic agency theory has the potential to serve as a theoretical foundation for building a multi-dimensional conceptual framework based on the use of independence to evaluate the effectiveness of Sharia internal auditing.

[Khalid \(2020\)](#) examines the role of the Audit and Governance Committee (AGC) for the effectiveness of Sharia internal audits in Bahraini Islamic banks. The findings of this study suggest that in building a conceptual framework for the effectiveness of sharia internal audit, Islamic worldview theory can be used as a theoretical basis. Based on this theory, it is suggested that Islamic bank auditors and governance committees can increase the effectiveness of Islamic internal auditors.

Other relevant research includes [Shafii et al \(2013\)](#) which examines the impact of the Sharia audit function on the role of the Sharia Committee in relation to the implementation of the Sharia Governance Framework. [Khatib et al \(2022\)](#) reviewed Sharia audit research based on a systematic literature review. [Abdul Rahman \(2010\)](#) explains the needs and challenges of Sharia Audit for Islamic Financial Services. [Shafii et al \(2013\)](#) reviewed Human Capital Development in Sharia Audit. [Shafii et al \(2014\)](#) explain Sharia Audit in Islamic banks. [Khalid et al \(2017\)](#) explain the relationship between the characteristics of Islamic internal audit and its effectiveness.

Cluster 2: Development of Islamic Audit Controls

Research related to the topic in cluster 2 has not been widely studied, and this can be a research gap and a challenge for future research. Some research that is relevant to this topic includes research from [Birton et al \(2023\)](#) which examines the role of the internal audit function of Islamic banks in Indonesia amidst the massive development of the Islamic finance industry. The results of the study reveal that researchers highlight that Good Corporate Governance (GCG) and annual reports can reveal the role of internal audit in Islamic banks. The scope of internal audit is divided into three important activities: preparation of work program plans, implementation, monitoring, and follow-up on findings. In comparison, his authority is to communicate with the board of directors, board of commissioners, and audit committee, including the Sharia Supervisory Board (DPS), regarding sharia compliance.

[Rashid & Ghazi \(2021\)](#) present a theoretical framework, which helps ascertain the meaning of Shariah audit quality and identify the factors that influence it. The results of the study show that for better Sharia compliance in Islamic banking institutions (IBI), the role of audit practitioners is indispensable. Practitioner competence is one of the important factors affecting the quality of sharia audits. The assessment and identification of Sharia risk in various financial arrangements, contracts and transactions requires unique competencies on the part of the auditor, i.e., holding of Sharia law in addition to traditional underwriting skills and techniques. Practical implications Sharia compliance is one of the main objectives of IBI, which works at the conceptual level, product development and implementation level, various business models and governance levels. The Sharia audit function, internal or external, is a critical component of the Sharia governance framework and provides independent assessment of IBI's compliance with Sharia rules and principles and assists in managing the risk of Sharia non-compliance and ensuring a sound internal Sharia control system.

Cluster 3: Shariah Compliance for Islamic Audit

In the next cluster, research topics in this cluster are still rarely found. Several studies related to this topic, namely [Shafii et al \(2010\)](#) discussed the development of a Shariah Compliance Audit Framework and a Shariah Audit Program to manage risk of Shariah non-compliance audits in Islamic financial institutions. In general, this research offers a holistic view on the risk management of non-compliance and legal issues in Islamic finance, as well as the possibility that Islamic financial transactions may be challenged based on the risk of non-compliance with Sharia. The results show that the use of an appropriate shariah compliance audit framework and shariah audit program can help improve risk management of shariah non-compliance audits. In addition, the research findings also show that adopting an audit framework and audit program tailored to the needs of Islamic financial institutions can increase the effectiveness of shariah non-compliance audits and assist Islamic financial institutions in meeting the necessary shariah compliance requirements.

[Omar \(2019\)](#) describes the issues and challenges of Shariah Compliance Auditing at Islamic Financial Institutions (IFI). In general, this study analyzes the perspectives of stakeholders involved directly or indirectly in sharia compliance audits at

Islamic financial institutions regarding sharia audit standards, auditor qualifications, and independence. Audits in Islamic financial institutions cover a wider area than just financial statements. The auditor not only performs financial audits, but also checks sharia compliance according to Sharia resolutions and guidelines issued by the central Sharia Board or industrial Sharia Board. Sharia Audit has a unique aspect as it ensures that all business activities and operations comply with Sharia principles. Limited resources for auditors with Sharia qualifications and accounting/auditing techniques, as well as issues of independence, can affect the good reputation of Islamic financial institutions.

[Arwani \(2018\)](#) examines the perspective of practitioners who are directly and/or indirectly involved with the sharia compliance/audit process of Islamic financial institutions (IFIs) regarding issues of sharia auditing standards, auditor qualifications, and independence. Audits in Islamic financial institutions (IFIs) cover a wider scope than just a legally valid audit of financial statements. IIFS external auditors not only conduct financial audits, but also carry out tests of IIFS sharia compliance in accordance with the fatwas and guidelines set by the Sharia Supervisory Board (DPS). Sharia review is unique in Islamic financial institutions, because it must ensure that all IIFS business activities and operations comply with sharia teachings. The dearth of auditors with shariah and accounting/auditing qualifications, as well as the issue of self-review threats to independence, may affect the good reputation of well-known Islamic financial institutions. The findings of this study emphasize the importance of auditor qualifications and independence, because currently there is no compulsorily regulated sharia auditor professional code in line with the drastic growth of IFIs.

Cluster 4: Corporate Governance in Islamic Auditing

The next cluster discussed the topic of Corporate Governance in Islamic Auditing. This topic is still very rarely researched, for that research that discusses it has not been found much. One of the studies relevant to this topic is [Sulub et al \(2020\)](#) who identified the effects of multiple corporate governance (CG) mechanisms and the strength of the Sharia Supervisory Board (SSB) on the voluntary use of the internal audit function (IAF) by Islamic banks in Sudan. The results of this study conclude that Islamic banks that have a higher level of disclosure of governance and

have a strong internal control system are most likely to use the Internal Audit Function (IAF). Although the findings show that the audit committee and IAF can replace each other, this study shows that there is a negative relationship between the level of ownership of Unlimited Investment Account Holders (UIAH) and the use of IAF. Furthermore, this study did not find the impact of board power on the use of IAF.

Cluster 5: Audit report lag and extent in islamic auditing

Research that discusses audit report lag and extent on sharia audits is still very rare. As for some research that is relevant to this topic, [Uyob et al \(2022\)](#) explain the effect of the composition of the Sharia Committee on the Lag of Audit Reports of Malaysian Sharia Banks. The results of the analysis reveal that the expertise of the Sharia committee and the frequency of meetings have a significant relationship with audit delay. However, the independence and size of the Sharia committee showed no significant relationship. Furthermore, the findings of this study support the agency theory hypothesis, where the results indicate that principal and agent conflicts can be reduced by equipping more Shariah committee members with accounting and finance knowledge.

Furthermore, [Kaaroud et al \(2020\)](#) tested the extent of audit report lag and its relationship with governance mechanisms in Islamic banking institutions in Malaysia. The results of the analysis revealed that the audit report delay rate for the selected sample ranged from a minimum period of 7 days to a maximum period of 161 days, and the average audit report delay rate was around two months. A fixed effects analysis shows that audit committee expertise and audit committee meetings have a significant relationship with the lag level of audit reports. On the other hand, board independence, audit committee size, and sharia board expertise have no significant relationship with the audit report lag level. In addition, one control variable (Islamic bank size) was found to be significantly associated with longer audit report lag.

Cluster 6: Risk Management in Islamic Auditing

There is also little research discussing this topic, among relevant studies namely [Shatnawi et al \(2022\)](#) which explains the influence of the audit committee (ACE) on the financial performance of companies in Jordan. The results of the analysis show that ACE has a significant relationship with ROA, ROE, and Tobin's Q. Likewise, firm size has a positive

relationship with ROA, ROE, and Tobin's Q, while leverage and firm age have a negative relationship with ROA, ROE, and Tobin's Q. The tested model is statistically significant and can predict 46.7% of the variation across all performance variables. In terms of the moderating effect, the findings show that ERM positively moderates the effect of ACE on ROA and ROE in Jordan. However, it does not support the moderating role between ACE and Tobin's Q. Decision makers should implement ERM implementation in Jordanian companies to improve FP.

Puad et al (2020) explain the sharia audit process, especially in planning, implementation, reporting and follow-up which emphasizes the implementation risk-based internal audit (RBIA). The findings in this study explain that the preparation of audit plans and audit programs for Takaful Operators is justified by a risk-based approach. The audit process carried out for the shariah audit is also similar to the operational audit process. Obviously, the difference can be seen in the type of risk because shariah audits are conducted to mitigate the risk of shariah non-compliance. Adopting a risk-based audit within the shariah audit function is the best decision for any Islamic Financial Institution. Furthermore, there is a positive and significant relationship between the effectiveness of risk management and the implementation of risk-based internal audit which indicates that the use of risk-based internal audit not only adds value to the sharia audit process, but also to risk management as a whole.

CONCLUSION

This study aims to determine the extent to which research developments on the theme "*Islamic Audit*" in this world. The results of the study show that the number of research publications is related to "*Islamic Audit*". There are 211 journal articles indexed by Scopus. Furthermore, based on the results of analysis on bibliometrics *author mapping* shows that Alam, md. Kausar; Khalid, Azam Abdelhakeem; Kamaruddin, Muhammad Iqbal His; Mukhibad, Hasan; Wan Abdullah, Wan Amalina; Alhabshi, Syed Musa; Aslam, Ejaz; Abdul-Rahman, Aisyah; Tahari, Marwa; Eunuch, Nawal; Ajili, Eve; Fakhfakh, Mondher; Holroyd, Eleanor; Ayedh, Abdullah Mohammed; and Hashim, Hafiza Aishah is the author who published the most with the theme "*Islamic Audit*". Then, based on the author's organization, some of the organizations that contribute the most to the publication of journal

articles "*Islamic Audit*" are Semarang State University, Department of Airport Management, Indonesia Curug Aviation Polytechnic, Auckland University, and Yarsi University. Furthermore, on the development of related research "*Islamic Audit*" Based on the bibliometric keyword mapping, divided into 6 clusters with the words most used are shariah audit, effectiveness, system, Islamic financial institution, governance, and shariah compliance.

For the next research, the study can be carried out using different approaches or tools, such as using the Biblioshiny-R (Antonio et al., 2020; Rusydiana et al., 2020) or with more specific keywords related to Islamic audit and its derivative topics.

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