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Submission date: 01-Sep-2023 04:42PM (UTC+0700)

Submission ID: 2155646913

File name: BING_sinta_1.docx (2.23M)

Word count: 4017

Character count: 23053

Good Corporate Governance (GCG) and Islamic Social Reporting (ISR) a Bibliometric Approach

Abstract

The goal of this study is to illustrate earlier research on good corporate governance (GCG) and how it might enhance Islamic social reporting (ISR). 398 journal articles, conference papers, and books made up the research sample. Microsoft Excel and the bibliometric technique are the tools utilized for data analysis. The findings indicate that while the publishing of Islamic Social Reporting (ISR) and good corporate governance (GCG) grew between 2010 and 2022, it remained low in 2023. This is due to the fact that the data was discovered and still covers half of the year 2023. Most of these topics have been researched in the fields of (1) Business, Management and Accounting, (2) Economics, Econometrics and Finance, and Social Sciences (3). Researchers from Indonesia represent the majority of those who study and debate this research issue. According to visualization mapping, Sharia Supervisor Board items, leverage, the audit committee, firm valuation, and business size interact strongly with Good Corporate Governance (GCG) and Islamic Social Reporting (ISR) items. Future study on the subject may be interesting given this graphical mapping.

1. Introduction

From year to year, the growth of the Islamic banking industry has accelerated. According to statistics on Islamic banking provided by the OJK, the average total assets of Islamic Commercial Banks (BUS) were IDR 473,344 billion in 2022 compared to IDR 441,789 billion in 2021. The average total assets of Islamic Commercial Banks (BUS) in Indonesia have increased, as seen by this (OJK, 2022). The expansion fosters rivalry between conventional and Islamic banking (Septian et al., 2022). However, the development of a business defines how sustainable development occurs in the organization and does not simply require the expansion that takes place. Corporate Social Responsibility (CSR) is a general term used to describe the practice of implementing sustainable development. The foundation of a company's business ethics is its corporate social responsibility (Kasih et al., 2021). Investors will respond favorably to an agency's environmental controls or CSR, and

vice versa (Cahyaningtiyas et al., 2020). According to Sutapa et al. (2019), Islamic economics is now using the notion of corporate social responsibility as well as conventional economics. Sutapa proceeded by saying that Islamic Social Reporting (ISR), or corporate social responsibility reporting, has a particular framework for reporting social responsibility in line with Islamic values.

The right use of the phrase "Good Corporate Governance" (GCG) is a method of putting corporate governance into practice (Prameswari et al., 2019). According to the principles of good corporate governance (GCG), it is crucial to consider stakeholder interests while adhering to legal requirements and to forge an active partnership in order to ensure the company's long-term viability. Islamic Social Reporting (ISR) and Good Corporate Governance (GCG) implementation, nevertheless, continue to confront a number of difficulties. Therefore, a comprehensive academic research mapping Good Corporate Governance (GCG) and Islamic Social Reporting (ISR) is required. A technique to enhance sustainable development in the organization is Good Corporate Governance (GCG) and Islamic Social Reporting (ISR). As a result, the goal of this study is to illustrate earlier research on Good Corporate Governance (GCG) and how it might enhance Islamic Social Reporting (ISR).

2. Literature Review

Good Corporate Governance (GCG) is a concept that governs the correct governance of organizational activities through methods that are in compliance with the principles of transparency, independence, responsibility, and fairness (Purnama & Trisnaningsih, 2021). The realization of healthy commercial competition and unrestricted monopolistic behaviors is anticipated as a result of the application of GCG principles (Ramdhaningsih & Utama, 2013). The Islamic Social Reporting (ISR) index is a step in identifying the norm of disclosure of corporate social responsibility in accordance with the Islamic worldview (Nani, 2019). Corporate social responsibility (CSR) from an Islamic perspective is known as Islamic Social Reporting (ISR), and it is conceptualized in the dimensions of Islamic economics, shahih Al-Islam, Islamic ethics, and Islamic philanthropy based on the principles of the Koran and Al-hadith. In general, the expenditures associated with ICSR

implementation are high, but the long-term investment for the business will be substantially higher returns (Septian et al., 2020). The creation of Islamic Social Reporting (ISR) intends to promote accountability for the application of Islamic sharia-based corporate social responsibility. Islamic Social Reporting (ISR) has emerged within the context of Islamic principles as a result of the low degree of social responsibility reporting in traditional businesses. Sharia principles, which place an emphasis on developing spiritual rather than merely material and moral components, serve as the fundamental conceptual underpinning for Islamic Social Reporting (ISR). Islamic Social Reporting (ISR), according to research by Kuniawan et al. (2017), is an expansion of the idea of social reporting from a spiritual standpoint.

3. Research Method

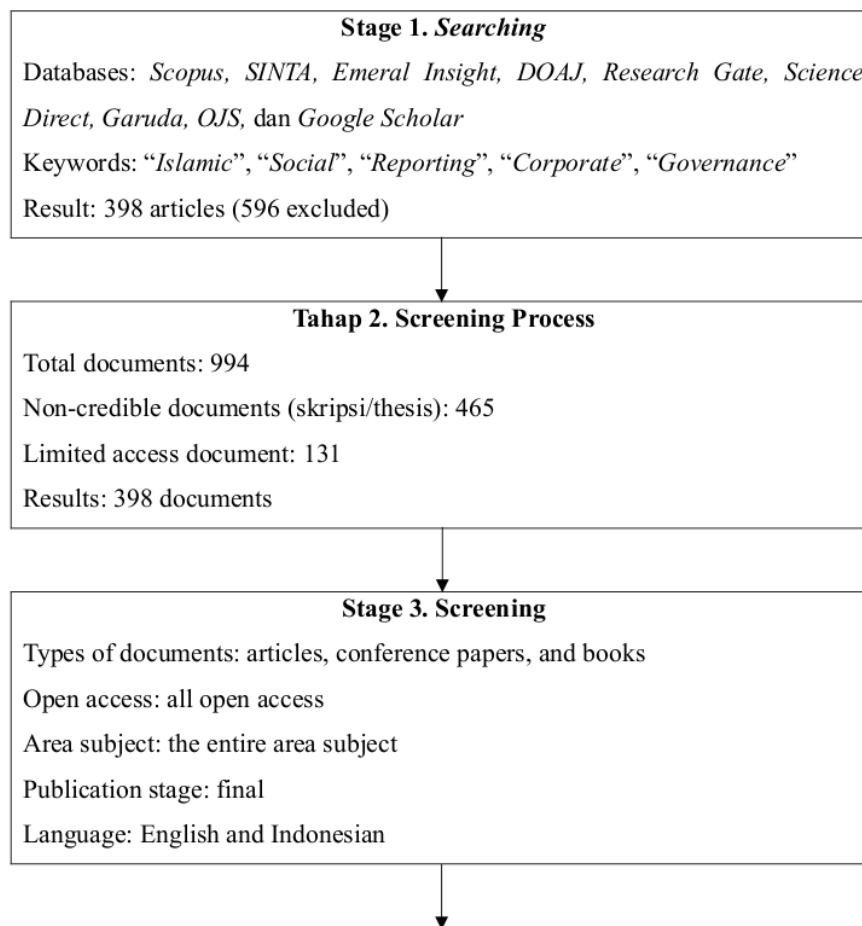
This study used the bibliometric technique and was conducted on a desk. A scientific publishing article's statistics are categorized and interpreted using the bibliometric technique (Caciatori Junior & Cherobim, 2020). This approach is also used to spot trends in certain study areas and is utilized to account for recent technical advancements (Bahit & Utami, 2021). The bibliometric technique was used to discuss both Islamic Social Reporting (ISR) and Good Corporate Governance (GCG) in accordance with the goals of this study.

The first stage of this research was a search that looked for papers with similar research subjects to those in Figure 1. On the databases of Scopus, SINTA, Emerald Insight, DOAJ, Research Gate, Science Direct, Garuda, OJS, and Google Scholar, the search phase was conducted. Five keywords is "Islamic," "Social," "Reporting," "Corporate," and "Governance" were used throughout the search stage. The program Publish or Perish was used to acquire the data. Currently, 994 articles that matched the keywords that could be found in each article's title, abstract, or keywords have been found.

Screening is the next step. At this point, articles that matched the requirements for research articles were chosen. These requirements were as follows: (1) the type of document is in the form of articles, conference papers, and books; (2) open access, i.e. having open access; (3) publications published in the 2010-2023 time

frame; (4) articles in all subject areas; (5) publications are final papers; and (6) the language of instruction is English and Indonesian. This study used 398 publishing articles that satisfied the criterion out of the 994 total papers. 596 published publications that were thesis articles and had "open access hybrid" did not match the criterion. On June 11, 2023, phase 1 and 2 of the study procedure was carried out.

Analyzing the data is the third step. using the bibliometric approach to analyze data. In addition to analyzing citations, this study examines the yearly trends in article papers that cover **Islamic social reporting (ISR) and good corporate governance (GCG)**. Microsoft Excel and the Vosviewer program were used to conduct the bibliometric analysis for this study.



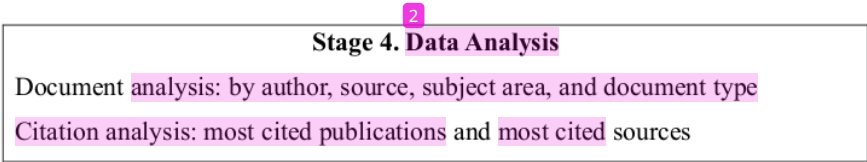


Figure 1. Data collection process

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4. Results and Discussion

4.1 Document Analysis

Table 1. Key Features	
Description Results	Description
Important details regarding the data	
Year of Analysis	2010-2023
Sources (journals, conference papers, and books)	398
Overall document	994
Average years from publication	30,61
Average citations per document	7,19
Tipe Dokumen	
Article	380
Conference paper	15
Books	3
Database artikel	
Scopus	9
SINTA 1-6 (Science and Technology Index)	192
Emeral Insight	5
Research Gate	15
Garuda	62
OJS	60
DOAJ	17
Science Direct	2
Google Scholar	36

The key characteristics of the analysis's input data are shown in Table 1. Data from 398 publications out of the entire research that fits the keywords that may exist in the title, abstract, or keywords of each article were assessed in accordance with the study's requirements. The SINTA databases 1-6 provided the most journal sources, accounting for 192 articles (48%), followed by the Garuda database with 62 articles (15.57%), the OJS database with 60 articles (15.07%), Google Scholar with 36 articles (9.04%), the DOAJ with 17 articles (4.27%), Research Gate with 15 articles (3.76%), Scopus with 9 articles (2.26%), Emerald Insight with 5 articles (1.25%), and Science Direct with 2 articles (0.5%).

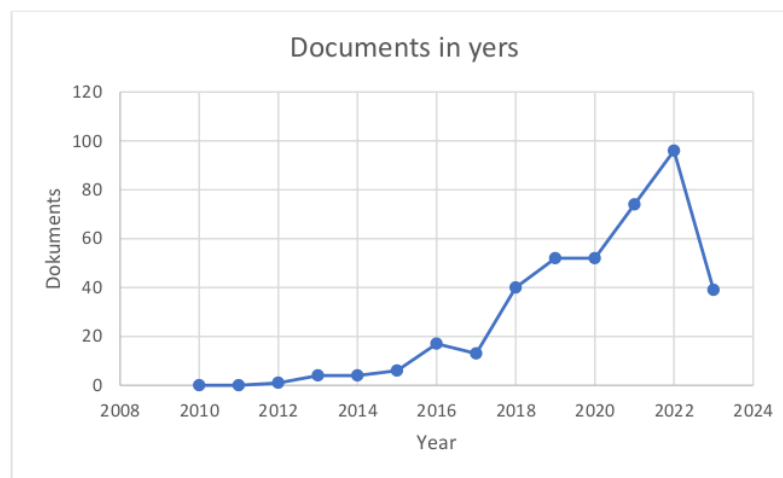


Figure 2. Documents per Year

Figure 2 depicts the annual trend in the number of publications addressing Islamic Social Reporting (ISR) and Good Corporate Governance (GCG) from 2010 to 2023. This issue has evolved, as evidenced by the presence of this trend. Even in 2017, publications fell off since there were so few articles published from 2010 to 2016. Due of the busy Covid-19 phenomena, the graph for 2019 and 2020 is flat, and there aren't many publications that cover good corporate governance (GCG) and Islamic social reporting (ISR). Every year from 2021 to 2022, there were more publications. The link between financial performance on Good Corporate Governance (GCG) and Islamic Social Reporting (ISR) is a major topic of research in 2021. Research on the relationship between corporate social responsibility (CSR) and firm performance in Indonesia and other emerging Asian nations is a new

phenomenon that has emerged in 2022. Since there aren't many new publications in 2023, the graph is declining.

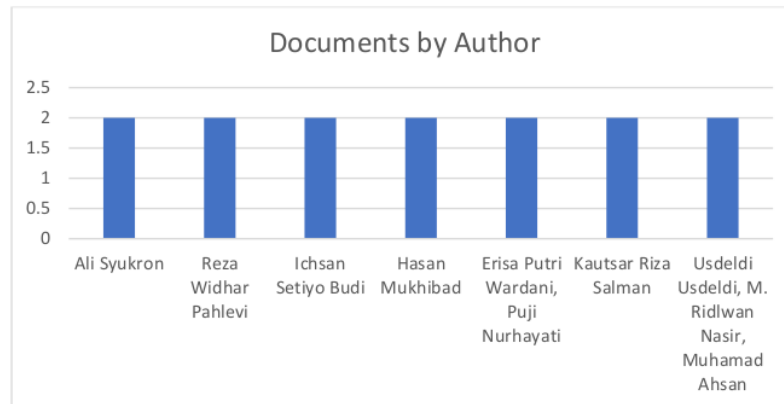


Figure 3. Documents by Author

The trajectory of the most successful authors is seen in Figure 3. The majority of them were written by Reza Widhar Pahlevi (2018) and (2019), Ichsan Setiyo Budi et al. (2019) and (2021), Hasan Mukhibad et al. (2019) and (2020), Erisa Putri Wardani and Puji Nurhayati (2021) with two different topics, Usdeldi, M. Ridwan Nasir, and Muhammad Ahsan (2022 and (2021)). Two articles were published by each other.

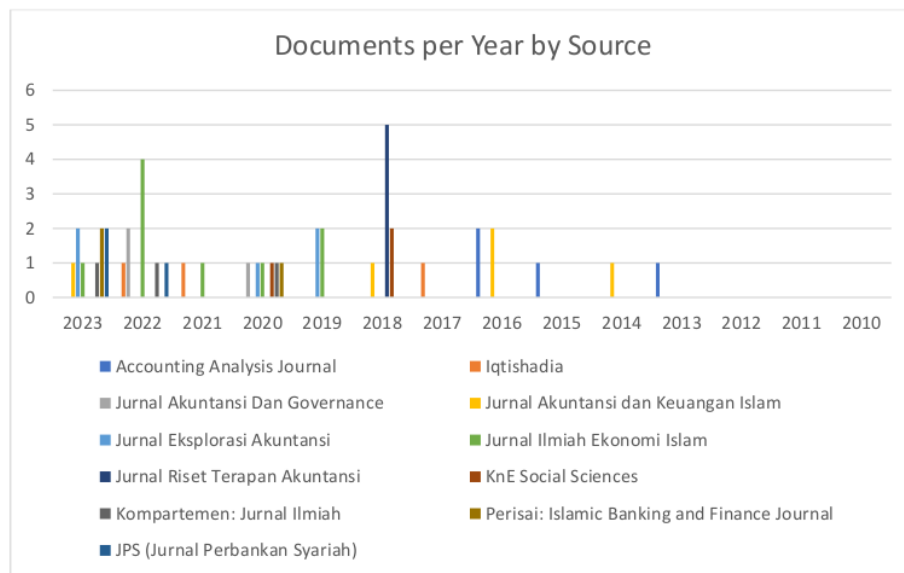


Figure 4. Documents per Year by Source

The quantity of documents produced annually by source is depicted in Figure 4 as a trend. Among journal sources, Journal of Accounting Exploration, Shield: Islamic Banking and Finance Journal, Journal of Accounting and Governance, and JPS (Islamic Banking Journal) will produce the most papers in 2023. There are two new publications from each of these periodicals. In 2022, the journal source with the most documents is the Islamic Economic Scientific Journal. There are 4 documents that this journal source is known to have published. The journal that has published the most papers over the past ten years, including two publications in 2019 and one document each in 2020, 2021, and 2023, is also the source of this one. Additionally, with 5 publications created in 2018, the Applied Accounting Research journal had the highest production.

Table 2. Total Documents by Subject Area

No	Subject Area	Total Documents
1	Business, Management and Accounting	189
2	Economics, Econometrics and Finance	159
3	Social Sciences	46
4	Arts and Humanities	3
5	Pshycology	1

The quantity of papers is broken down by subject area in Table 2. Table 2 shows that business, management, and accounting have the largest number of publications. 189 papers were generated in this field. The next set of documents are in the fields of social sciences (46 documents), economics, econometrics, and finance (159 documents). This outcome is reasonable given that research on **Islamic Social Reporting (ISR) and good corporate governance (GCG)** falls under the core purview of these three areas of study. These three disciplines of study are in fact better suited to this issue. ISR and good corporate governance (GCG) are not, however, just relevant to these three areas of study. The research by Cahyani et al. (2022), Jubaedah et al. (2021), and Winarsih et al. (2020) includes three publications that are published and come under the purview of arts and humanities. The article that deals with the influence of establishing sharia governance in Saudi Arabian banking and other areas, as well as the use of rules and regulations in evaluating the traditional banking system, is research by Alotaibi (2022), which falls under the purview of psychology.

Table 3. **Total Documents by Document Type**

No	Document Type	Total Documents
1	Artikel	380
2	Makalah konferensi	15
3	Buku	3

The quantity of papers is broken down by document type in Table 3. Table 3 shows that articles are the most often created document type. 380 documents are generated by this article document type. This amounts to 95.48 percent of all research papers that explore **Islamic social reporting (ISR) and good corporate governance (GCG)**. Conference papers came in second place with 15 items (3.76%). The book document type only continues to create 3 documents after that (0.75%).

4.2 Citation Analysis

In the subject of **good corporate governance (GCG) and Islamic social reporting (ISR)**, the top 10 papers based on the most often referenced publications are shown in Table 4. The analysis reveals that, with 183 citations, the research with

the title " Corporate Governance and Islamic Social Reporting (ISR) Disclosure in Islamic Banking in Indonesia" is the most frequently cited. This research included six studies that developed the model by including the addition of moderator and intervening variables as well as various variables. Astuti et al. (2021) used Islamic banking research objects in Indonesia and Malaysia in their research to build the aforementioned research model. A research model with moderation factors was established by studies by Khomsatun et al. (2021), Dewi et al. (2021), and Taufikurohman et al. (2022). While this was going on, the study model was expanded to include intervening factors by Ariyani et al. (2020) and Budi (2019).

2
Table 4. The Most Cited Publications

No	4 Title of Documents	Authors	Total Citations
1	Corporate Governance dan pengungkapan Islamic Social Reporting (ISR) pada perbankan syariah di Indonesia	A Khoirudin	183
2	Model Corporate Social Responsibility (CSR)	LN Wati, MM SE	122
3	Islamic Corporate Social Responsibility Disclosure, reputasi, dan kinerja keuangan: Studi pada bank syariah di Indonesia	J Arifin, EA Wardani	113
4	Analisis determinan pengungkapan Islamic Social Reporting (ISR): studi kasus bank umum syariah di indonesia	A Rama	75
5	Faktor-faktor yang mempengaruhi pengungkapan Corporate Social Responsibility (CSR) pada perbankan syariah	RS Rahayu, AD Cahyati	61
6	Pengaruh GCG, Size, Jenis Produk dan Kepemilikan Saham Publik Terhadap Pengungkapan ISR	MF Novrizal, M Fitri	50
7	Peran Dewan Pengawas Syariah Dalam Pengungkapan Islamic Social Reporting	H Mukhibad	48
8	Does Sharia Governance Influence Corporate Social Responsibility Disclosure in Indonesia Islamic Banks?	R Ridwan, AG Mayapada	46

9	⁵ Analisis determinan pengungkapan <i>Islamic Social Reporting (ISR)</i> (Studi kasus pada perusahaan yang terdaftar pada Jakarta Islamic Index ⁴ bulan 2011-2015)	NW Widiyanti, NT Hasanah	45
10	Pengaruh <i>Good Corporate Governance</i> terhadap pengungkapan <i>Islamic Social Reporting (ISR)</i>	MS Sari, N Helmayunita	44

The top 10 sources are listed in Table 5. According to the data, Accounting Analysis Journal received the most citations overall. 291 different papers have been used to cite this source in total. A total of 74 citations from 5 papers are found in Journal of Accounting Exploration, which is in second place. With 67 citations coming from 5 documents, the Journal of Islamic Accounting and Finance is in third place.

Table 5. The Most Cited Source

No	Jurnal	Jumlah	Total Citation
1	<i>Accounting Analysis Journal</i>	4	291
2	<i>Iqtishadia</i>	3	23
3	<i>Jurnal Akuntansi Dan Governance</i>	3	9
4	<i>Jurnal Akuntansi dan Keuangan Islam</i>	5	67
5	<i>Jurnal Eksplorasi Akuntansi</i>	5	74
6	<i>Jurnal Ilmiah Ekonomi Islam</i>	9	49
7	<i>Jurnal Riset Terapan Akuntansi</i>	5	41
8	<i>KnE Social Sciences</i>	3	22
9	<i>Kompartemen: Jurnal Ilmiah</i>	3	12
10	<i>Perisai: Islamic Banking and Finance Journal</i>	3	13

4.3 Bibliometric Mapping and Visualization

¹
In this part, published publications on good corporate governance (GCG) and Islamic social reporting (ISR) are visualized and their bibliometric relationships are mapped. Mapped based on the same subject are a few chosen articles. Automatic clustering of items in circles based on keywords and connections between items are produced by bibliometric data processing.

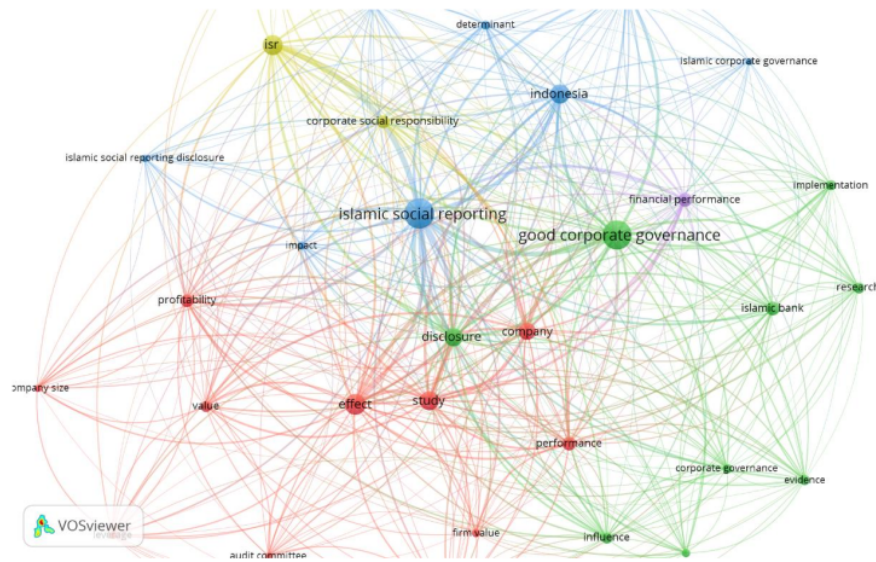


Figure 5. Visualization of Good Corporate Governance (GCG) and Islamic Social Reporting (ISR)

Figure 5 illustrates the connection between Islamic Social Reporting (ISR) and Good Corporate Governance (GCG). The circled elements, which stand for good corporate governance and Islamic social reporting (ISR), are linked together by thick lines that repeat and connect them. This shows that there is a significant connection between the two. Good Corporate Governance (GCG) and Islamic Social Reporting (ISR) research is frequently linked to terms with the keywords Islamic bank, performance, audit committee, firm value, influence, evidence, effect, disclosure, company size, impact, company, profitability, determinant, financial performance, value, and implementation.

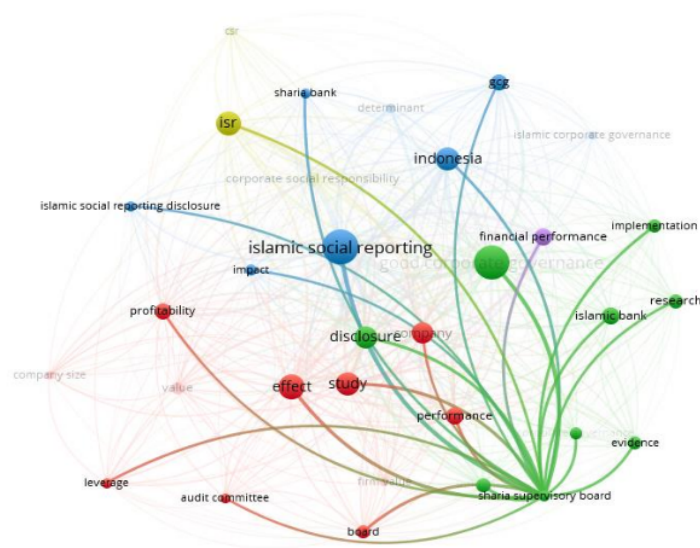


Figure 6. Inteactive Visualization of Islamic Social Reporting (ISR)

Islamic Social Reporting (ISR) is the subject of an interactive visualization in Figure 6. As can be seen from the dynamic visualization produced by VOSviewer, the Sharia Supervisor Board, leverage, audit committee, and company value components all interact considerably with the Islamic Social Reporting (ISR) item.

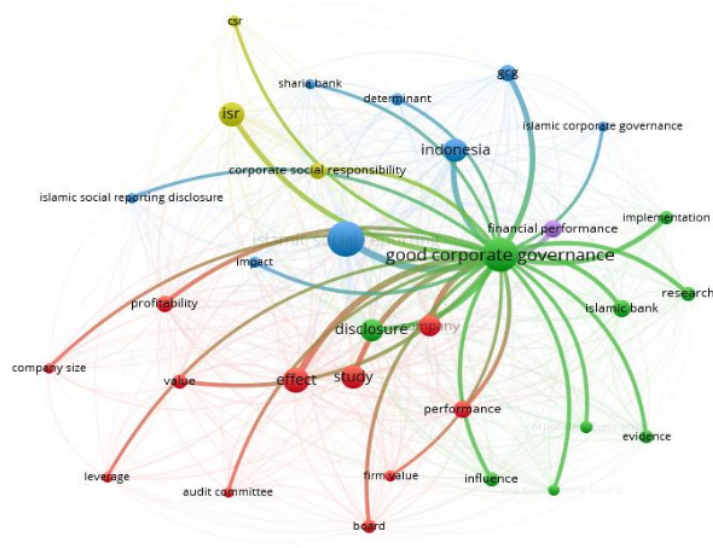


Figure 7. Interactive Visualization of Good Corporate Governance

A visual aid for good corporate governance is shown in Figure 7. Using VOSviewer's interactive visualization tools, it is possible to examine how the Good Corporate Governance item interacts with the items for firm size, leverage, audit committee, and board.

5. Conclusion

The bibliometric analysis of 398 papers from the Scopus, SINTA, Emerald Insight, DOAJ, Research Gate, Science Direct, Garuda, OJS, and Google Scholar databases is used in this study to display research on **good corporate governance (GCG)** and **islamic social reporting (ISR)**. This study discovered that while publications on **Islamic Social Reporting (ISR)** and **Good Corporate Governance (GCG)** grew between 2010 and 2022, they remained low in 2023. This is because the data was retrieved and is still inside the first half of the 2023 timeframe. Research on **Islamic Social Reporting (ISR)** and **Good Corporate Governance (GCG)** has been performed in a number of academic disciplines, although the majority of the literature is produced in the (1) **Business, Management and Accounting**, (2) **Economics, Econometrics and Finance**, and **Social Sciences** (3). Indonesian researchers are the ones that study and talk about this subject the most.

The Vosviewer visualization mapping shows that less research is done more often the line linking the objects is removed from the picture. The findings of the visualization show that Sharia Supervisor Board items, leverage, the audit committee, firm valuation, and business size interact significantly with ¹Good Corporate Governance (GCG) and Islamic Social Reporting (ISR) items. In order for it to be a compelling subject for further study, this graphical mapping might help.

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