

---

## **Fiscal Policy in an Islamic Framework: A Bibliometric Coupling Analysis (2016–2025)**

Kartini<sup>1</sup>, Fadly Yashari Soumena<sup>2</sup>

### **Affiliate**

<sup>1 & 2</sup> 'Aisyiyah Institute South Sulawesi

E-mail : [kartinihasran35@gmail.com](mailto:kartinihasran35@gmail.com)<sup>1</sup>, [fadly.yashari@gmail.com](mailto:fadly.yashari@gmail.com)<sup>2</sup>

---

Received: 2026-02-23; Accepted: 2026-02-27; Published: 2026-02-27

---

### **Abstract**

The development of Islamic fiscal policy has become a strategic issue in the modern economy in line with increasing income distribution inequality, state fiscal pressures, and demands for sustainable development. Based on *maqāṣid al-sharī'ah*, Islamic fiscal policy offers a normative approach that emphasizes distributive justice, social welfare, and the role of the state through the instruments of zakat, infaq, alms, waqf, and ethical public spending. This research aims to map the intellectual structure, patterns of literary linkages, and the direction of research development at the intersection of Islamic fiscal and economic policy. The method used is a qualitative descriptive approach with a coupling bibliometric analysis of the publication for the period 2021–2025 sourced from the Dimensions database, then visualized using the VOSviewer software. The results show the formation of several interconnected main clusters, with specific documents and authors occupying a central position based on high total link strength, reflecting conceptual consolidation in the themes of fiscal justice, redistribution instruments, and the integration of modern fiscal policies with sharia principles. In conclusion, the Islamic fiscal policy literature shows a strong level of scientific integration and cohesion, and has the potential to be an important foundation in the development of fair, inclusive, and sustainable public policies.

**Keywords:** Islamic Fiscal Policy; Sharia Economics; Bibliometric Coupling; *Maqāṣid al-Sharī'ah*; VOSviewer.



## INTRODUCTION

The development of fiscal policy has become a central issue in modern economic governance as income inequality increases, budget deficit pressures, and demands for sustainable development financing. In many countries, fiscal policy serves not only as a tool for economic stabilization, but also as a strategic instrument to maintain social cohesion, reduce poverty, and strengthen national economic resilience (Endang Susilawati, Ak, and others 2025). Changes in the global environment marked by health crises, financial market volatility, and geopolitical uncertainty further emphasize the role of the state through adaptive fiscal policies oriented towards people's welfare. This has led to debates about the effectiveness of conventional fiscal frameworks that are often oriented towards fiscal efficiency alone, without considering the dimensions of ethics and distributive justice as a whole. This discourse opens up space for an alternative approach that views fiscal policy not only as a technocratic policy, but also as a reflection of the social values and norms embraced by an economic system (Bustomi n.d.).

Islamic economics offers a normative perspective that views fiscal policy as an integral part of the state's responsibility to realize the public good. Based on *maqāṣid al-sharī'ah*, Islamic fiscal policy is directed to protect basic human interests and maintain a balance between individual and societal interests. Fiscal instruments such as zakat, infaq, alms, and waqf are positioned as a sustainable and equitable wealth distribution mechanism, while public spending is directed to support strategic sectors that have a direct impact on social welfare. This approach places the moral and social dimensions as an integral part of fiscal policy, so that the goal of economic growth is combined with efforts for equity and social stability. The framework distinguishes Islamic fiscal policy from conventional approaches that tend to focus on optimizing revenue and spending efficiency without an explicit emphasis on ethical and social goals (Gibreel et al. 2025).

Along with the development of Islamic economic practices and discourses, academic studies on sharia-based fiscal policies have increased significantly. Initially, the research focused more on normative and conceptual aspects, such as the legal basis of zakat or the principle of fiscal justice in Islam. Subsequent developments show a shift towards policy analysis and implementation, including the integration of Islamic fiscal instruments with the modern public financial system. Studies on the harmonization of zakat and taxes, the effectiveness of sharia value-based state spending, and the role of Islamic social finance in supporting sustainable development are increasingly dominant themes. This shift in focus reflects the efforts of academics to address the empirical and policy challenges faced by countries with dual economic systems, namely conventional systems and sharia-based systems that run simultaneously (Judijanto and Harahap 2025).

The rapid growth of literature is also influenced by the increasing role of Muslim countries in the global economy and the need for public policies that are in line with people's religious values. Indonesia and Malaysia, for example, are important centers for the development of Islamic fiscal policy studies because they have a relatively mature institutional framework and government policy support for the Islamic economy. In the Middle East, Islamic fiscal policy is often associated with natural resource management and social development, while in Europe and North America studies have focused more on aspects of

governance, fiscal justice, and the ethical implications of public policy. This diversity of geographical and institutional contexts has resulted in a broad spectrum of research, both in terms of methodological approaches and thematic focuses, that enrich the discourse of Islamic fiscal policy globally (Arifin and Mahmudi 2022).

In the midst of this diversity, there is a challenge to understand the direction of the development of studies systematically. The large number of publications with intersecting themes has the potential to cause overlapping concepts and fragmentation of knowledge if not analyzed in a structured manner. Researchers face difficulties in identifying key works, dominant themes, and intellectual relationships between publications that form the scientific foundation of Islamic fiscal policy. This situation emphasizes the importance of an analytical approach that is able to map the structure of knowledge objectively, so that the development of studies can be understood not only based on subjective narratives, but also through empirical evidence based on scientific publication data (Oktafia, Iriani, and Rochimin 2023).

The bibliometric approach is one of the relevant methods to answer these needs. Bibliometrics allows for the quantitative analysis of the scientific literature through the measurement of citation patterns, reference linkage, and academic collaboration networks. One of the widely used techniques is bibliometric coupling, which measures the intellectual closeness between articles based on the similarity of references used. This technique is able to uncover the conceptual structure of a field of study, identify research groups that have similar orientations, and show how certain ideas and approaches develop and influence each other. The advantage of bibliometric couplings lies in their ability to read conceptual relationships even though they do not directly quote each other, thus providing a broader picture of the knowledge network (Markavia, Febriani, and Latifah 2022).

In the context of Islamic fiscal policy, bibliometric couplings can be used to trace the consolidation and diversification of research themes. This analysis allows mapping the relationship between normative studies that emphasize *maqāṣid al-sharī‘ah* and policy studies oriented to modern fiscal implementation. In addition, this approach can reveal the position of works and authors who act as a link between various subthemes, such as Islamic social finance, tax policy, and state spending. Thus, bibliometric couplings not only serve as a mapping tool, but also as a means of understanding the intellectual dynamics and evolutionary direction of Islamic fiscal policy studies (Wardiman, Januari, and Hasanuddin 2025).

In addition to the relationship between documents, bibliometric analysis also provides insight into the patterns of contribution of authors, institutions, and countries. A network of scientific collaborations reflects how certain ideas and approaches are disseminated through cross-regional and institutional academic cooperation. Authors and institutions with a high degree of interconnectedness are often the centers of knowledge production that influence the direction of discourse. On the other hand, contributions from different countries show how social, economic, and institutional contexts shape the focus of research. The analysis of this dimension provides a more comprehensive understanding of the Islamic fiscal policy research ecosystem and the potential for the development of cross-disciplinary and cross-country studies (Zakiyyah, Winoto, and Rohanda 2022).

The 2016–2025 time frame is a relevant period to study because it reflects an important phase of global fiscal policy development. This period was marked by increasing attention to the issue of inequality, fiscal reform, and the role of public policy in dealing with economic

and social crises. In the context of Islamic economics, the period also shows increased integration between sharia principles and modern fiscal policies. The bibliometric coupling analysis of this period allows the tracing of changes in the focus of the study, the strengthening of certain themes, and the emergence of new approaches that respond to contemporary challenges (Hermawan, Andriani, and Maryati 2021).

Taking into account the dynamics of literature development, the complexity of the theme, and the need for mapping the scientific structure, the study of bibliometric coupling on fiscal policy in the framework of Islamic economics has strong academic significance. This approach provides an analytical basis for understanding how Islamic fiscal policy discourse is constructed, developed, and connected in a global knowledge network. The mapping is an important foundation for further research that seeks to develop sharia-based fiscal policies that are relevant to modern economic challenges and increasingly complex societal needs.

## RESEARCH METHODOLOGY

This study uses a qualitative descriptive approach through bibliometric analysis to describe the progress of the literature on the relationship between Fiscal Policy and Sharia Economics. Data was collected using the keyword "Sharia Fiscal and Economic Policy" from the 2021–2025 publication period. The Database dimension was chosen because of the wide scope of publication and the availability of metadata that supports bibliometric analysis. The bibliometric approach is used to identify patterns of publication, collaboration, and research development dynamics, which have been widely used in research on Sharia Fiscal and Economic Policy. Furthermore, the data obtained is organized and cleaned using Microsoft Excel to eliminate duplicates and customize the metadata. In the next step, mapping is done with VOSviewer, which allows visualization of keyword distribution, document relationships, and author collaboration networks. This method makes it possible to identify contextual correlations between research projects, key research trends, and research gaps. It provides a solid methodological basis for understanding the evolution of research on Sharia Fiscal Policy and Economics.

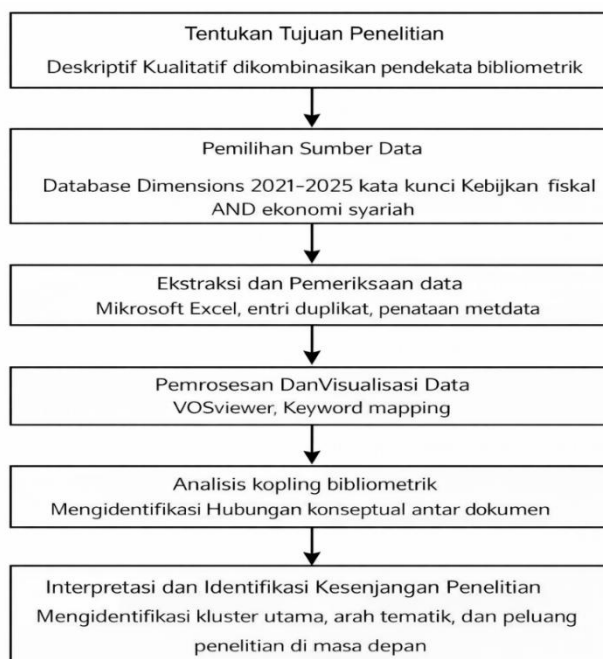


Figure 1. Flowchart Research Methodology

This research follows a qualitative descriptive approach combined with bibliometric analysis to map the intellectual structure and trends of studies on Islamic fiscal policy and economics.

#### Determine the Research Objectives

This research begins by setting the main objective, by studying the intersection of Sharia Fiscal and Economic policies using bibliometric techniques. Next, the scope analysis is determined and the research questions to be solved are discussed.

#### Selection of Data Sources

Data was collected from the Dimension database, which includes extensive multidisciplinary academic publications. The keywords "Fiscal Policy AND Islamic Economy" with a limited period of 2021-2025, It ensures that the dataset shows the latest scientific contributions.

#### Data Extraction and Cleansing

The collected data is exported to Microsoft Excel for initial processing. This includes the removal of duplicate entries, the normalization of author and journal names, and metadata settings (such as authorship, title, year, source, and citation) for consistency of subsequent analysis.

#### Data Processing and Visualization

The cleaned datasets are then analyzed using VOSviewer, a widely adopted tool for bibliometric mapping. VOSviewer is used to generate a visual network that illustrates the co-occurrence of keywords, co-authoring patterns, and thematic clusters. These maps allow for the identification of research hotspots and collaborative networks.

#### Bibliometric Coupling Analysis

This study applies bibliometric coupling as the main analysis technique. This method identifies relationships between documents that have the same references, thus revealing

conceptual similarities even when direct citations are absent. Bibliometric couplings help reveal the intellectual structure of the field and highlight related study groups.

#### Interpretation and Identification of Research Gaps

Finally, the results show the main clusters, dominant themes, and emerging trends at the intersection of Sharia Fiscal and Economic policies. In addition, this analysis aims to identify research gaps and future opportunities for scholars. This will help increase knowledge in the field.

## RESULTS AND DISCUSSION

### RESULTS

Bibliographic coupling is a method of bibliometric analysis that measures the scientific relevance between two documents based on the number of references cited. This concept suggests that the more references that are cited together, the stronger the intellectual connection between the documents. This technique is used to identify similarities in research topics, map knowledge networks, and trace conceptual closeness between scientific works in a field of study (Zakiyyah et al. 2022).

#### Document

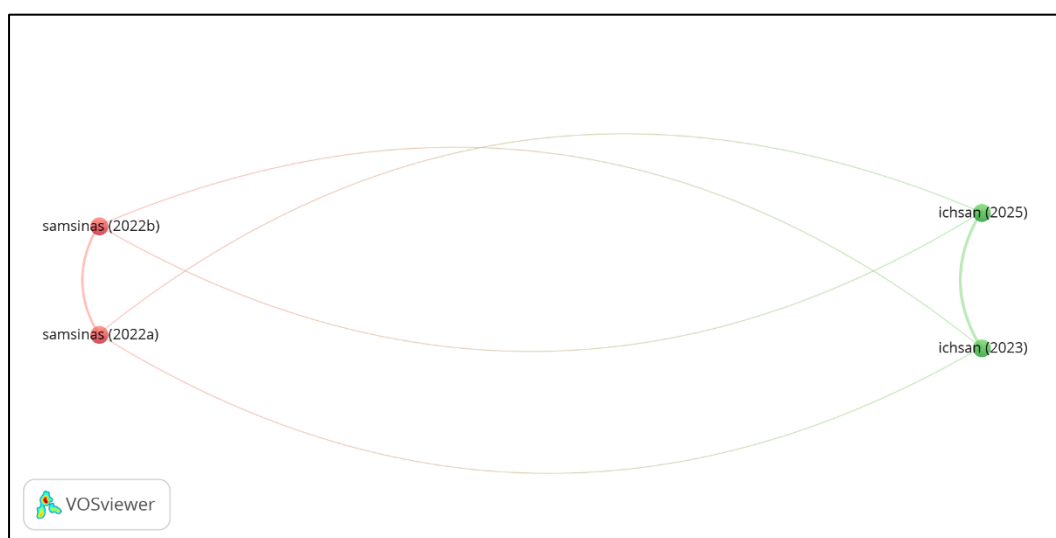
In the bibliographic analysis of coupling, Document is a basic unit that represents scientific works such as journal articles, proceedings, books, or research reports that are the object of study. The position of documents is very important because bibliographic relationships are measured based on the similarity of references cited by each document. The more references of the same two documents cite, the stronger the degree of scientific linkage. Analysis at the level Document used to map the structure of knowledge, identify interrelated research themes, and trace patterns of topic development in a field of study (Arlina, Sudiar, and others 2022).

Table 1. Document Results

Yes	Documents	Citation	Total link strength
1	Ichsan (2025)	0	11
2	Ichsan (2023)	0	11
3	Samsinas (2022a)	0	8
4	Samsinas (2022b)	0	8
5	Socol (2025)	1	3
6	Asrari (2023)	0	3
7	Ashfahany (2023)	10	2
8	Mustamin (2025)	1	2
9	Sustainable (2025)	15	2
10	Zulkarnain (2025)	0	0

Based on the results of the bibliographic coupling table using the document analysis unit, it shows that there is a fairly strong literature connection between several main studies. The documents of Ichsan (2023) and Ichsan (2025) occupy a central position with a Total Link Strength of 11, indicating that the two studies have a high level of similarity in reference

sources and are central to conceptual linkages in the study of fiscal policy based on Islamic economics. On the other hand, the work of Samsinas (2022a) and Samsinas (2022b) shows the strength of intermediate relationships (8 points), indicating the consistency of research topics that focus on fiscal instruments and their impact on the stability of the sharia economy. The Ashfahany (2023) and Lestari (2024) documents have the highest number of citations (10 and 15), indicating significant academic influence although their bibliographic relationships are not as strong as the main group. Meanwhile, the work of Mustamin (2025) and Zulkarnain (2025) shows the position of peripherals in the network, indicating a more specific or newly developed research focus.



Image; Vosviewer Processing Results

Figure 2. Visual Results of the Document

The results of the VOSviewer visualization on the topic "Fiscal Policy and Islamic Economy" show two main clusters that are interconnected. The first cluster, marked in red (Samsinas 2022a and 2022b), focuses on the conceptual study of Islamic fiscal policies and redistribution instruments such as zakat and taxes. The second cluster, green (Ichsan 2023 and Ichsan 2025), focuses on the implementation of modern fiscal policies based on sharia maqashid. The two clusters have a bibliographic relationship that shows the continuity of the theme between conceptual and applicative approaches, with the documents Ichsan (2023) and Ichsan (2025) occupying the strongest position in the network with a total link strength of 11.

### Sources

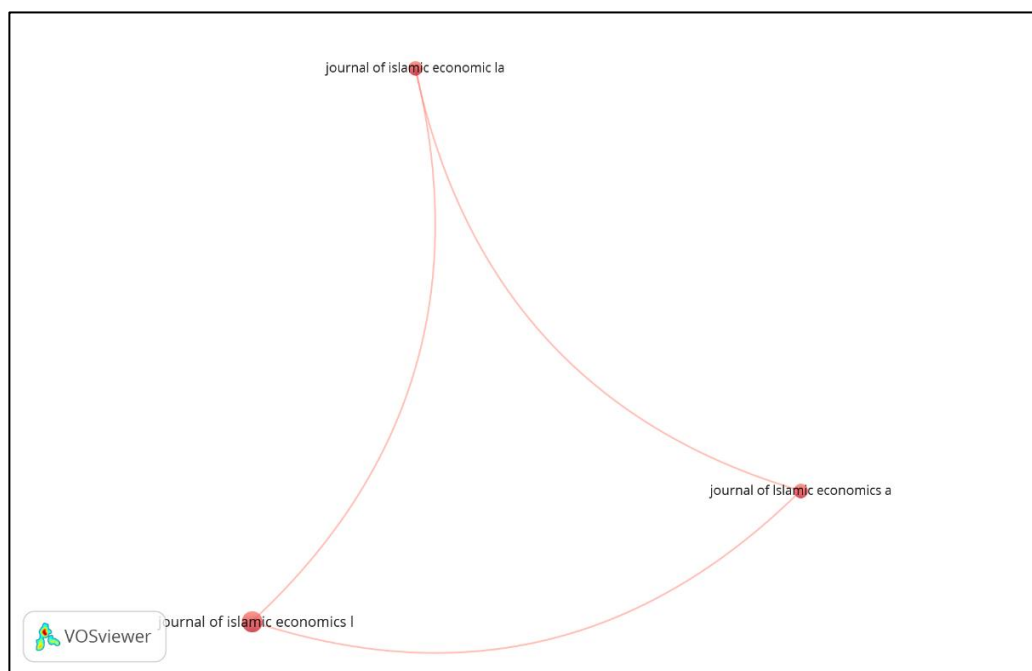
In bibliographic coupling analysis, sources refer to the journal or scientific publication media where research papers are published, which is an important unit of analysis in mapping the relationship between knowledge sources. The position of sources lies in its role as a forum for the dissemination of ideas, theories, and scientific findings that contribute to the development of a field of study. The relationship between sources is measured based on the similarity of references cited by the articles published in it. The greater the overlap of references

between journals, the stronger the bibliographic linkage, which reflects the similarity of thematic focus, research direction, and proximity of the disciplines represented by each publication source (Hermawan et al. 2021).

Table 2. Results Sources

Yes	Journal	Documents	Citations	Total Link Strength
1	International journal of islamic and	1	1	3
2	Journal of sharia economics theory and application	2	2	3
3	Journal of islamic economics laws	1	10	2
4	Journal of Islamic economics lariba	2	1	2
5	Journal of Islamic economics and business	1	15	2
6	Pakistan development review	1	5	0
7	Sustainability	1	2	0
8	Tazkir Journal of Social Sciences Research	1	1	0
9	Turkish journal of computer and mathemathic	1	1	0
10	Eidya created a journal of secretary and management	1	1	0

Based on the results of the bibliographic coupling table with the source analysis unit, it shows that there is a moderate connection between journals that examine the issue of fiscal policy based on Islamic economics. The International Journal of Islamic and Middle Eastern Finance and Management and the Journal of Theoretical and Applied Sharia Economics show the highest relationship strength with a total link strength of 3, indicating that both are reference centers that are often cited together by other studies. On the other hand, journals such as the Journal of Islamic Economic Laws and the Journal of Islamic Economics and Business Studies also have significant contributions with the strength of the relationship 2, reflecting the similarity of thematic focus related to the integration of fiscal policy, public finance, and the principles of sharia maqashid.



Image; Vosviewer Processing Results

Figure 3. Visual Results Sources

Results of bibliographic coupling visualization in the analysis unit Sources shows that there is one main cluster that represents the intellectual linkage between journals in the field of Islamic fiscal and economic policy. This cluster is dominated by three main sources, namely Journal of Islamic Economics Lariba, Journal of Islamic Economic Laws, and Journal of Islamic Economics and Business, which are strongly interconnected through a network of shared citations. Value Total Link Strength highest shown by Journal of Islamic Economic Laws (10 citations) and Journal of Islamic Economics and Business (15 citations), which indicates that both play a role as a liaison center in the dissemination of related literature. The red color in a single cluster illustrates the focus of research that is still concentrated on one major topic domain, namely the relationship between fiscal policy and sharia-based economic development.

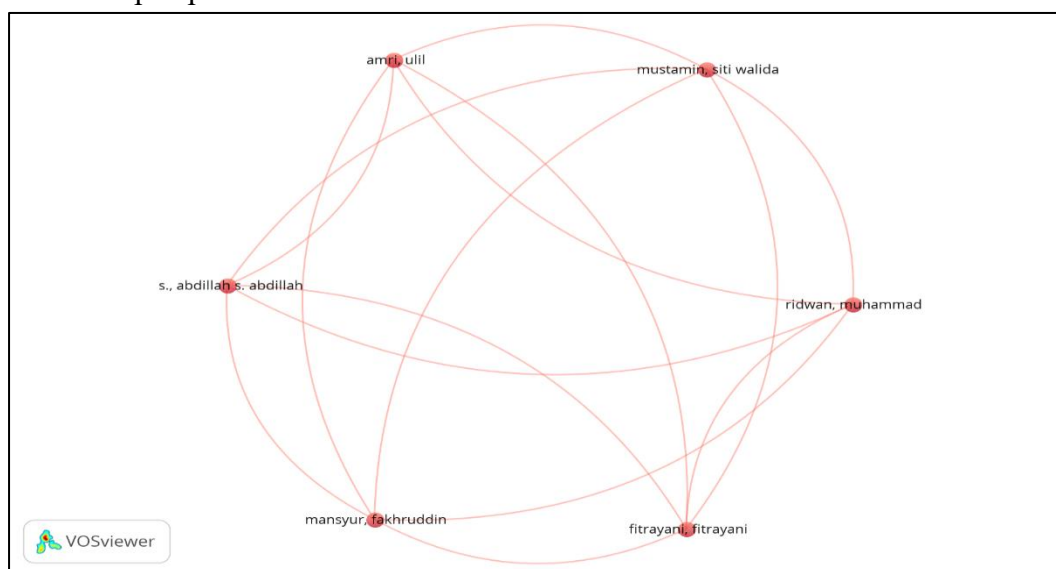
#### Authors

In the context of bibliographic coupling, authors are units of analysis that describe individuals or groups of authors who produce scientific works and contribute to the dissemination of academic knowledge. The position of authors is very important because the bibliographic relationship between authors is determined by the similarity of references cited in each work. The more the same references are used by two or more authors, the stronger the degree of scholarly relevance and thematic proximity among the authors. Author coupling analysis allows mapping of intellectual networks, identification of research collaborations, and tracing of similarities in fields of study and the direction of scientific contributions in a research discipline (Rahma et al. 2024).

Table 3. Authors Results

No.	Author	Documents	Citation	Total link strength
1	Amri, ulil	1	1	415
2	Fitrayani, Fitrayani	1	1	415
3	Mansyur, Fakhruddin	1	1	415
4	Mustamin,Siti Walida	1	1	415
5	Ridwan, Muhammad	1	1	415
6	S., Abdillah S. Abdillah	1	1	415
7	End, Georgia	1	1	273
8	Finally, Julia Cristiani	1	1	273
9	Lazarescu, Ioana	1	1	273
10	Socol, Adela	1	1	273

Based on the results of the bibliographic coupling table with the authors' analysis unit, it shows that there is a strong connection between authors who research the topics of Fiscal Policy and Islamic Economics. From the data, it can be seen that two main groups of authors with high total link strength, namely the first group consists of authors such as Uli Amri, Fitrayani Fitrayani, Fakhruddin Mansyur, Siti Walida Mustamin, Muhammad Ridwan, and Abdillah S. Abdillah with a link strength value of 415, indicating close intellectual collaboration in Islamic economic research. Meanwhile, the second group consisting of Horia Iuga, Iulia Cristina Iuga, Ioana Lazarescu, and Adela Socol has Link Strength by 273, indicating a more moderate relationship and likely focusing on the fiscal policy context from a global economic perspective.



Image; Vosviewer Processing Results

Figure 4. Visual Results Authors

The results of the bibliographic coupling visualization with the authors' analysis unit show that there is a significant relationship between a number of authors in the field of Islamic

fiscal and economic policy. From the visualization produced, it can be seen that authors such as Amri Uli and Mustamin Siti Walida are in a central position in the network, showing a high contribution to the development of literature on this theme. Strong relationships, characterized by high total link strength, indicate collaboration and similarity of research topics among the authors. In addition, the cluster formed (Cluster 1) indicates a consistent concentration of research, in which writers such as Mansyur Fakhruddin and Ridwan Muhammad contribute to the enrichment of thinking in fiscal policy from an Islamic economic perspective, strengthening the relevance and integration of these concepts in academic discourse.

#### Organizations

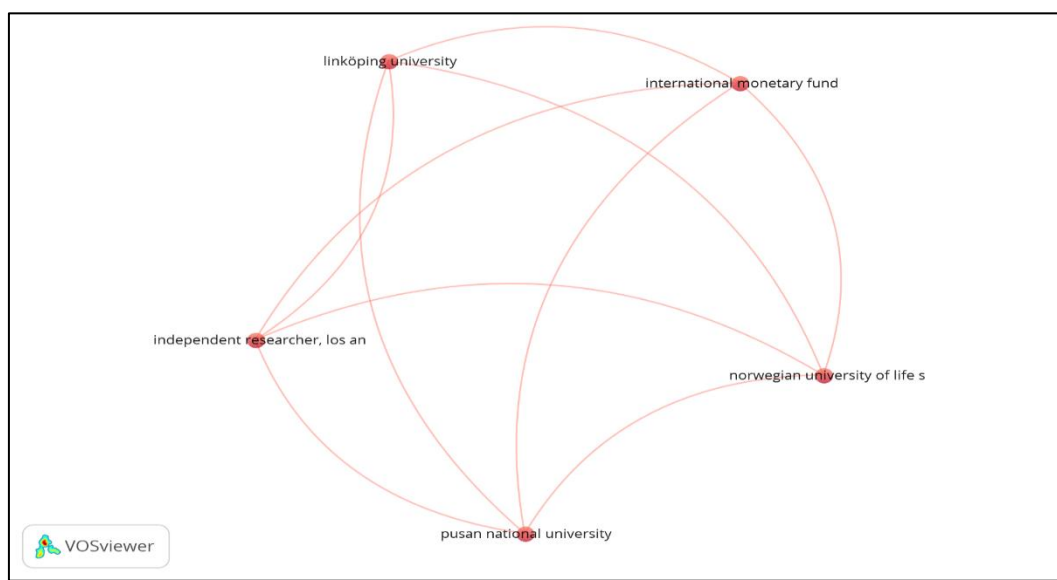
In bibliographic coupling analysis, organizations refer to institutions or institutions such as universities, research centers, and government agencies that are affiliated with the authors of scientific papers and act as analytical units in mapping knowledge networks. The position of organizations is very strategic because it describes the institutional contribution to the production and dissemination of knowledge. The bibliographic relationship between organizations is measured based on the similarity of references cited by the documents produced by researchers from each institution. The greater the similarity of references, the stronger the intellectual and collaborative relationship between these organizations (Kahfi and Novel 2025).

Table 4. Hail Organizations

No.	Institutions	Document s	Citatio n	Total link strength
1	Independent Researcher, Los Angeles	1	0	248
2	International monetary fund	1	0	248
3	Linkoping university	1	0	248
4	Norwegian University of Life Sciences	1	0	248
5	Pusan National University	1	0	248
6	"Dunarea de Jos" University of Galati	1	1	182
7	1 December 1918 University	1	1	182
8	Iuliu Hatieganu University of Medicine	1	1	182
9	Islamic University of Indonesia	2	5	2
10	Sharia Business Management Study Program	1	1	2

The results of the bibliographic coupling analysis with the organizational analysis units in the fields of Fiscal Policy and Islamic Economics show that there is a bibliographic relationship between research institutions that varies quite a bit in the strength of the link. Organizations such as the Independent Researcher (Los Angeles), the International Monetary Fund, Linköping University, Norwegian University of Life Sciences, and Pusan National

University have the highest total link strength (248), indicating the intensity of strong mutual reference in the study of Islamic fiscal and economic policy. Meanwhile, institutions such as the Islamic University of Indonesia and the Sharia Business Management Study Program show a lower interconnectedness, but still play an important role in the context of the development of Islamic economic theory and practice. This difference in the strength of links illustrates the existence of global scientific collaboration between international institutions and Islamic-based universities in building literature that highlights the synergy between modern fiscal policy and Islamic finance principles.



Image; Vosviewer Processing Results  
Figure 5. Visual Results Organizations

The results of the bibliographic coupling analysis using VOSviewer in the organizational analysis unit show that there is a significant interconnection between various institutions in the context of Islamic fiscal and economic policies. The visualization shows that organizations such as Linköping University and the International Monetary Fund have a central position in the network, with total link strength showing a high level of interconnectedness despite the varying number of citations. The clusters formed (Cluster 1) include organizations such as Pusan National University and the Norwegian University of Life Sciences, which demonstrate the complementary concentration of research and relevance in this study. The linkages between these organizations reflect potential collaboration in the development of science, as well as the strengthening of Islamic economic perspectives in broader fiscal policy.

Countries

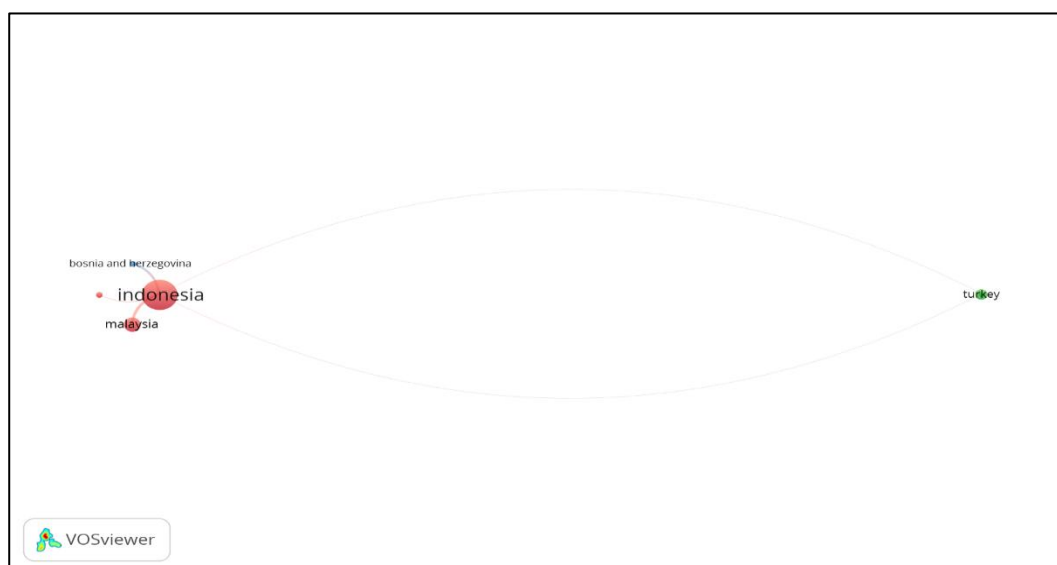
In the context of bibliographic coupling, countries refer to the country of origin of the institution or affiliation of the author who produced the scientific work, which functions as a unit of macro analysis in mapping scientific relations between countries. The position of countries is very important because it shows a country's contribution to the development of global knowledge and the direction of international research collaboration. The bibliographic relationship between countries is measured based on the similarity of references cited by publications originating from each country. The greater the overlap of these references, the

stronger the scientific linkage and the similarity of research focus between countries (Rasyd et al. 2024).

Table 5. Results Countries

No.	Country	Dikumen	Citation	Total link strength
1	Norway	1	0	186
2	South Korea	1	0	186
3	Sweden	1	0	186
4	United States	1	0	186
5	Indonesia	26	36	170
6	Malaysia	6	29	97
7	Bosnia and Herzegovina	1	0	68
8	The Gambia	1	0	15
9	Turkey	3	1	15
10	Romania	1	1	3

Based on the results of the bibliographic coupling table using VOSviewer in the country analysis unit, it shows an interesting pattern of linkages in the context of Islamic fiscal and economic policies. Countries such as Indonesia, which has the highest number of documents (26) and citations (39), stand out in this network, reflecting significant contributions to the relevant literature. On the other hand, other countries such as Norway, South Korea, and Sweden, although having uniform total link strength (186), show lower linkages in the context of documents and citations. The involvement of countries such as Malaysia, Gambia, and Turkey is also visible, although they have lower link strength. This shows that although Indonesia dominates in terms of volume and influence, there is potential for international collaboration that can strengthen research in the field of Islamic fiscal policy and economics.



Image; Vosviewer Processing Results  
Figure 6. Visual Results Countries

Bibliographic analysis of couplings with VOSviewer in the country analysis unit shows the formation of clusters that reflect the linkages in research on Islamic fiscal and economic policy. Through visualization, Indonesia emerged as the center of Cluster 1 with a much higher number of documents (26) and citations (39) than other countries, such as Malaysia and Bosnia and Herzegovina, which are also members of the cluster, but with a lower total link strength. On the other hand, Turkey is separate in Cluster 3, indicating weaker relations with other countries in this context. The stronger linkages between Indonesia, Malaysia, and Bosnia and Herzegovina indicate synergies in research focusing on fiscal policy aspects within the framework of Islamic economics, while Turkey signals potential for further collaboration in this study. Reflects the complex research dynamics and opportunities for further development in this discipline.

## DISCUSSION

### Structure and Conceptual Proximity of Islamic Fiscal Policy Literature (Document Coupling)

The structure and conceptual proximity of the Islamic fiscal policy literature (document coupling) illustrates how the intellectual connections between scientific documents form the framework of knowledge in Islamic fiscal studies. The results of the bibliometric coupling analysis show that the Islamic fiscal policy literature is arranged in several conceptual clusters that are interrelated through the same references, indicating a relatively consistent theoretical and normative foundation. Documents with a high degree of connectivity serve as the main node that represents core themes such as the role of the state in the redistribution of welfare, the integration of Islamic fiscal instruments with modern public policies, and the orientation of *maqāṣid al-sharī'ah* in fiscal management. This structure shows that the development of literature is not fragmented, but rather shows a conceptual consolidation that connects normative, institutional, and policy dimensions. The conceptual proximity between the documents also reflects the increasingly integrated direction of discourse between Islamic economic principles and contemporary fiscal challenges, thus forming a strong intellectual base for the development of Islamic fiscal policy studies in the context of modern and global economics (Darmawanto 2020).

### Patterns of Contribution and Networking of Scientific Actors (Authors and Organizations)

The pattern of contributions and networks of scientific actors (authors and organizations) shows the dynamics of knowledge production and dissemination in the study of Islamic fiscal policy through bibliometric coupling analysis. The mapping results indicate the formation of a cluster of authors with a relatively high level of connectivity, reflecting the similarity of references, thematic focus, and conceptual orientation in discussing Islamic fiscalism. This pattern indicates intellectual cohesion among research groups that consistently examine issues such as sharia fiscal instruments, the role of the state, and distributive justice. At the organizational level, the network shows the dominant role of universities and research institutions focusing on Islamic economics and finance as the main node in the scientific network, which contributes to the formation of research directions and cross-institutional knowledge exchange. Interinstitutional linkages show the increasing intensity of academic collaboration, both in the regional and international scopes. Overall, the structure of the network describes a coordinated ecosystem of Islamic fiscal policy research, with key actors

playing an important role in consolidating and developing scientific discourse in a sustainable manner (Khumayroh and Lismawati 2025).

#### Geographic Distribution and Global Collaboration Patterns (Countries)

Geographical distribution and patterns of global collaboration (countries) illustrate the spatial distribution of research contributions and the intensity of interconnection between countries in the study of Islamic fiscal policy. The results of the bibliometric coupling analysis show that the production of literature is concentrated in countries with relatively established Islamic economic and financial development, especially in the Southeast and South Asia regions, which act as the main centers of knowledge dissemination. These countries form geographic clusters with a strong degree of interconnectedness, reflecting the similarity of institutional contexts, policies, and research focuses. In addition, the involvement of countries from the Middle East, Europe, and Africa region shows the existence of a cross-regional collaboration network that expands the perspective of Islamic fiscal studies. This pattern suggests that Islamic fiscal policy research is developing within an interconnected global framework, albeit with an uneven intensity of contributions between countries. Conceptually, the geographical distribution and pattern of collaboration confirm that Islamic fiscal discourse is not local, but rather part of an international academic agenda influenced by cross-border economic, institutional, and social dynamics (Pledge) et al. 2025).

#### CONCLUSION

Based on the results of bibliometric mapping using a bibliometric coupling approach to the fiscal policy literature in the framework of Islamic economics for the period 2016–2025, it can be concluded that this field of study has developed significantly and shows an increasingly consolidated scientific structure. The conceptual proximity between the documents reflects the similarity of theoretical foundations oriented to the principles of *maqāṣid al-sharī'ah*, distributive justice, and the role of the state in fiscal management. The pattern of contributions of authors and institutions shows relatively strong intellectual cohesion and academic collaboration, while the geographical distribution of research confirms the dominance of countries with developing Islamic economic ecosystems, accompanied by cross-regional engagement. Overall, these findings suggest that Islamic fiscal policy has become a relevant global research agenda in responding to contemporary economic challenges and enriching value-based public policy discourse.

#### BIBLIOGRAPHY

- Arifin, Zainal, and Zaenul Mahmudi. 2022. "Mandatory Wills for Adultery Children, Analysis of the Compilation of Islamic Law from the Perspective of Maqasid Syariah Al-Syatibi." *International Journal of Law and Society (IJLS)* 1(1):36–47.
- Arlina, Rini, Nining Sudiar, and others. 2022. "Tren Topik Penulisan Artikel Ilmiah Bidang Ilmu Perpustakaan Dan Informasi Tahun 2017-2021 Menggunakan Co--Occurance." *Al-Kuttab: Jurnal Kajian Perpustakaan, Informasi Dan Kearsipan* 4(1):62–78.
- Bustomi, Ilham. n.d. "Akhlak Ekonomi Dalam Islam Antara Teori Dan Praktik." *TEORI DAN KONSEP* 125.
- Darmawanto, Adi. 2020. "Anggaran Defisit (Deficit Bugdeting) Sebagai Instrumen Kebijakan

Fiskal Ditinjau Dalam Perspektif Ekonomi Islam.” IAIN Metro.

- Endang Susilawati, S. E., M. Ak, and others. 2025. *Perekonomian Indonesia: Teori, Praktik, Kebijakan, Dan Strategi Pembangunan Berkelanjutan*. PT Penerbit Qriset Indonesia.
- Gibreel, Husny, Musa Saleh, Amadou Gissay, and Yankuba Mamburay. 2025. “Bibliometric Analysis of Research Trends in Islamic Finance and Investment.” 5(01):10–24.
- Hermawan, Sigit, Dewi Andriani, and Eny Maryati. 2021. “Mapping Riset Intellectual Capital Dengan Analisis Bibliometric.” *Umsida Press* 1–53.
- Judijanto, Loso, and Taufik Harahap. 2025. “Pemetaan Jaringan Kolaborasi Dan Tren Tematik Penelitian Absorptive Capacity: Pendekatan Bibliometrik.” *Sanskara Manajemen Dan Bisnis* 4(01):38–49.
- Kahfi, Arbi Abdul, and Nurillah Jamil Achmawati Novel. 2025. “Pemetaan Bibliometrik Dengan Vosviewer Untuk Pengembangan Penelitian Komitmen Organisasi.” *Responsive: Jurnal Pemikiran Dan Penelitian Administrasi, Sosial, Humaniora Dan Kebijakan Publik* 8(2):256–67.
- Khumayroh, Desy, and Lismawati Lismawati. 2025. “Trends in Islamic Education Policy Research Based on Bibliometric Study and Network Analysis in Scopus Database.” *Halaqa: Islamic Education Journal* 9(1):99–125.
- Markavia, Reisa Nadika, Fidzri Nur Febriani, and Fitri Nur Latifah. 2022. “Instrumen Kebijakan Fiskal Dalam Perspektif Ekonomi Islam.” *Jihbiz: Jurnal Ekonomi, Keuangan Dan Perbankan Syariah* 6(2):81–91.
- Oktafia, Renny, Ririt Iriani, and Reinanda Aprilia Putri Rochimin. 2023. “The Concept of Fiscal Policy: An Islamic Economic Perspective.” *Journal Of Sharia Economics* 5(2):1–18.
- Prasetyo, Dwi Yanuar, Firdi Hidayah Norrahman, Awalia Dwi Ramadhani, Nuril Hilmiyah, Sitti Nurharizah, Vardin Malika, Moh Yusril Fuad, and others. 2025. *Strategi Kebijakan Global: Demokrasi, Ekonomi, Dan Hubungan Internasional*. Penerbit: Kramantara JS.
- Rahma, Silkvi Kheir, Nona Astri Nasution, Shafia Marwah, Michael Reinaldo Partogi, and Bayu Fadiantama. 2024. “Analisis Bibliometrik Publikasi Ilmiah Pada Scopus Tentang Kajian Dramaturgi.” *Comdent: Communication Student Journal* 2(1):55–61.
- Rasyd, Muhamad Rafi Abdul, Riadh Alfy, Rd Dian Herdiana Utama, Ilham Muhammad, and others. 2024. “Analisis Bibliometrik: Trend Penelitian Pendidikan Politik (1993-2023).” *Comm-Edu (Community Education Journal)* 7(2):183–97.
- Wardiman, Dadi, Yadi Janwari, and Muhammad Hasanuddin. 2025. “Fiscal Policy in Islamic History: From Baitul Mal Management to the Tax System.” *Strata International Journal of Social Issues* 2(1):68–79.
- Zakiyyah, Fina Nurul, Yunus Winoto, and Rohanda Rohanda. 2022. “Pemetaan Bibliometrik Terhadap Perkembangan Penelitian Arsitektur Informasi Pada Google Scholar Menggunakan VOSviewer.” *Informatio: Journal of Library and Information Science* 2(1):43–60.