

Evolution and Dynamics of Islamic Public Finance in Alleviating Extreme Poverty through Green Economic Development in ASEAN Countries: A Bibliometric Analysis (2002–2025)

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Abstract

This study explores the evolution and intellectual landscape of Islamic Public Finance (IPF) research in ASEAN countries from 2002 to 2025, with a particular focus on its role in alleviating extreme poverty and advancing green economic development. Employing a bibliometric approach, it analyzes 229 Scopus-indexed documents using the Biblioshiny application in R Studio to map publication trends, citation networks, conceptual clusters, and patterns of scientific collaboration. The findings indicate a notable thematic shift from traditional zakat and waqf-focused studies toward a more integrated approach linking Islamic social finance with sustainable development goals, particularly SDG 1 (No Poverty) and SDG 13 (Climate Action). Malaysia and Indonesia emerge as central research hubs, bolstered by strong institutional collaborations involving IIUM, Universitas Airlangga, and UIN Jakarta. Keyword co-occurrence and thematic analyses identify sustainable development, Islamic social finance, and poverty alleviation as core research themes, while emerging areas include green fiscal policy and economic empowerment. The study proposes a new conceptual framework – Islamic Public Finance for Sustainable Development (IPF-SD) – which connects fiscal instruments such as zakat, waqf, and sadaqah with digital governance and inclusive growth to promote equitable and environmentally responsible development. This interdisciplinary mapping not only traces the intellectual trajectory of IPF but also underscores its potential as a Shariah-compliant fiscal model for sustainable policy design. The findings offer important implications for policymakers, practitioners, and scholars in incorporating Islamic fiscal instruments into national sustainability strategies and fostering cross-regional collaboration to drive inclusive and green economic transformation.

Keywords: Islamic Public Finance; Poverty Alleviation; Green Economy; Sustainable Development; ASEAN

INTRODUCTION

Islamic public finance has evolved into a crucial mechanism for promoting social justice, equitable welfare distribution, and sustainable development. Through fiscal instruments such as zakat, waqf, and sadaqah, the Islamic financial system not only serves as a means of wealth redistribution but also embodies the values of Maqāsid al-Sharī'ah—the protection of religion, life, intellect, lineage, and wealth. In the global context, issues of extreme poverty alleviation and green economic development have become central priorities, as outlined in the United Nations Sustainable Development Goals (SDGs).

Numerous studies have demonstrated the significant contribution of Islamic social finance to achieving the SDGs. Research by (Dirie et al., 2024) as well as Ben (Ben Jedidia & Ghroubi, 2025) affirms the strong linkage between Islamic finance and sustainable development goals through social instruments such as zakat and waqf. However, (Ma & Sukmana, 2025) observe that most Islamic social finance research remains focused on economic benefits, with ecological aspects still largely unexplored. Empirical studies show that the implementation of productive zakat and investment waqf plays a tangible role in poverty alleviation and community empowerment (Ishom et al., 2025; Mawardi et al., 2023). (Timur et al., 2025) highlight the contribution of cash waqf to SDGs in Indonesia, while (Rahmawati et al., 2025) find that Sharia-based sustainability reporting models can enhance the accountability of Islamic social finance at the village level. In the context of green development, (Raimi & Bamiro, 2025) argue that Islamic sustainable finance can be a major driver of green entrepreneurship and the circular economy in Muslim countries.

From an innovation perspective, (Elmiliyani Wahyuni et al., 2025) and (Nashirudin et al., 2025) show that the digitalization of zakat and waqf management through online platforms has improved the transparency and efficiency of fund distribution. (Andayani et al., 2025) further emphasize that micro waqf banks in Indonesia serve as a model for social sustainability through partnerships between Islamic boarding schools (pesantren) and the government. Meanwhile, (Mohamed & Akande, 2025) identify significant potential for waqf to finance green infrastructure, positioning it as a viable model for sustainable investment. From the legal and governance standpoint, (Maruf, 2025) and (Daud et al., 2025) stress the importance of zakat law reform to strengthen its role in national economic development. Similar efforts are being pursued by the Organisation of Islamic Cooperation (OIC), as explored by (Aissaoui & Talhi, 2025), who promote the development of the waqf economy as a form of social funding for the education and renewable energy sectors.

In addition, recent bibliometric studies have provided key insights into the intellectual trends and dynamics of Islamic social finance. Research by (Akhter et al., 2025) and (Kashi et al., 2025) shows that Malaysia and Indonesia are the most prolific countries in terms of scientific output on waqf and Islamic social finance. Nevertheless, the integration of Islamic public finance, poverty alleviation, and green economy within the ASEAN region has rarely been explored comprehensively.

Based on this background, the present study aims to analyze the evolution and dynamics of Islamic public finance in addressing extreme poverty and promoting green economic development in ASEAN countries. A bibliometric analysis was conducted using R Studio by Biblioshiny package, enabling visualization of scientific networks through co-citation, co-word, thematic evolution, and country collaboration mapping. This approach is employed to map the intellectual structure, scientific collaboration, and future research directions based on publications from 2002 to 2025 sourced from the Scopus database.

Research Objectives

This study aims to analyze the evolution and intellectual structure of Islamic public finance research in addressing extreme poverty and supporting green economic development in ASEAN from 2002 to 2025. It focuses on tracking publication growth, identifying influential contributors to SDG 1 and SDG 13, mapping key themes and conceptual clusters, and exploring collaboration networks to reveal future research directions that strengthen the role of Islamic public finance in promoting inclusive and sustainable development..

LITERATURE REVIEW

Concept of Islamic Public Finance

Islamic public finance is a system of managing state revenues and expenditures based on Sharia principles, emphasizing justice ('adl), social welfare (maslahah), and accountability (amanah). Unlike conventional public finance, it places greater emphasis on moral and ethical dimensions in the allocation of resources. Its core instruments – zakat, waqf, and sadaqah – serve as mechanisms for redistribution aimed at reducing inequality and enhancing socio-economic inclusion. According to (Chapra, 1992) and (Kahf, 2004), Islamic fiscal policy is designed to balance individual rights with collective interests, thereby ensuring long-term economic stability through ethical governance.

Concept of Poverty Alleviation in Islamic Perspective

Poverty alleviation (raf' al-faqr) is a central objective in Islamic economics. The Qur'an (9:60) outlines eight eligible groups (asnaf) entitled to receive zakat, thereby establishing a formal mechanism for social redistribution. In Islam, poverty alleviation is both a spiritual and structural mission that emphasizes empowerment over dependency. Studies by (Hunjra et al., 2024) and (Abdullah Thaidi et al., 2024) show that zakat-based microfinance can enhance entrepreneurship and livelihood sustainability, aligning with Sustainable Development Goal 1 (No Poverty). Similarly, (Hagawe et al., 2023) highlight that integrating sociological and Sharia-based approaches can improve the effectiveness of extreme poverty alleviation policies in Indonesia.

Green Economic Development and Sustainability

The concept of the green economy aims to integrate environmental sustainability into fiscal and development policies. (Kennet & Heinemann, 2006) define the green economy as an effort to manage economic systems for the preservation of nature, rather than exploiting natural resources for economic gain. This aligns with Islamic principles of stewardship of the Earth (khalifah fil-ardh) and moderation (wasatiyyah). (Zhou et al., 2024). and (Ushie et al., 2023) emphasize that

ecological poverty alleviation, eco-civilization, and environmentally friendly innovation are essential prerequisites for sustainable prosperity. In the ASEAN context, this paradigm is increasingly relevant, as countries in the region face the dual challenges of poverty and environmental degradation.

Integration of Islamic Fiscal Instruments and Green Policy

The integration of zakat, waqf, and sadaqah into green fiscal policy marks a shift from charity-based welfare systems to sustainability-oriented economic governance. (Othman & Haron, 2024; Pitaloka et al., 2024) argue that Islamic fiscal instruments can be synergized with green finance tools, such as green sukuk, to fund renewable energy projects and environmental conservation. This synergy supports both poverty reduction and ecological protection in line with the principles of Maqasid al-Shariah. In practice, the institutionalization of waqf for renewable energy infrastructure and zakat-based microfinance for rural entrepreneurship has demonstrated tangible social impacts, particularly in Malaysia, Indonesia, and Brunei.

Bibliometric Analysis: Theoretical and Methodological Basis

Bibliometric analysis is a quantitative method for evaluating and mapping the intellectual structure, trends, and evolution of scientific literature. Originating from (Garfield, 1955) Science Citation (Hirsch, 2005) h-index, it has advanced through tools like the Bibliometrix R-Package (Aria & Cuccurullo, 2017). Following (Donthu et al., 2021), this study integrates performance analysis (publication and citation metrics) and science mapping (network and keyword analysis) to examine the development of Islamic public finance research.

Previous Research

Previous studies have explored the role and dynamics of Islamic public finance in supporting poverty alleviation and sustainable economic development using two main approaches: conceptual and bibliometric. Conceptual studies, such as those by (Rahim et al., 2024) and (Hoque et al., 2023), highlight the integration of Maqasid al-Shariah values with green fiscal policies and offer critical analyses of the Islamic Green Finance framework in Malaysia, which contributes to a just and socially equitable economic transition. Meanwhile, bibliometric studies, including those by (Aderemi & Ishak, 2023; Hunjra et al., 2024), Abidin, (Hoque et al., 2023), and (Abduh, 2019), examine the contribution of Islamic social finance instruments – such as zakat, waqf, and sadaqah – to poverty alleviation, food security, and the achievement of the Sustainable Development Goals (SDGs). Overall, both approaches demonstrate that Islamic public finance is rapidly evolving in an interdisciplinary manner, linking social, economic, and environmental dimensions. However, there remains a research gap in the specific context of ASEAN countries, particularly in mapping thematic

evolution, scientific collaboration networks, and their contributions to inclusive and green fiscal policy.

RESEARCH METHOD

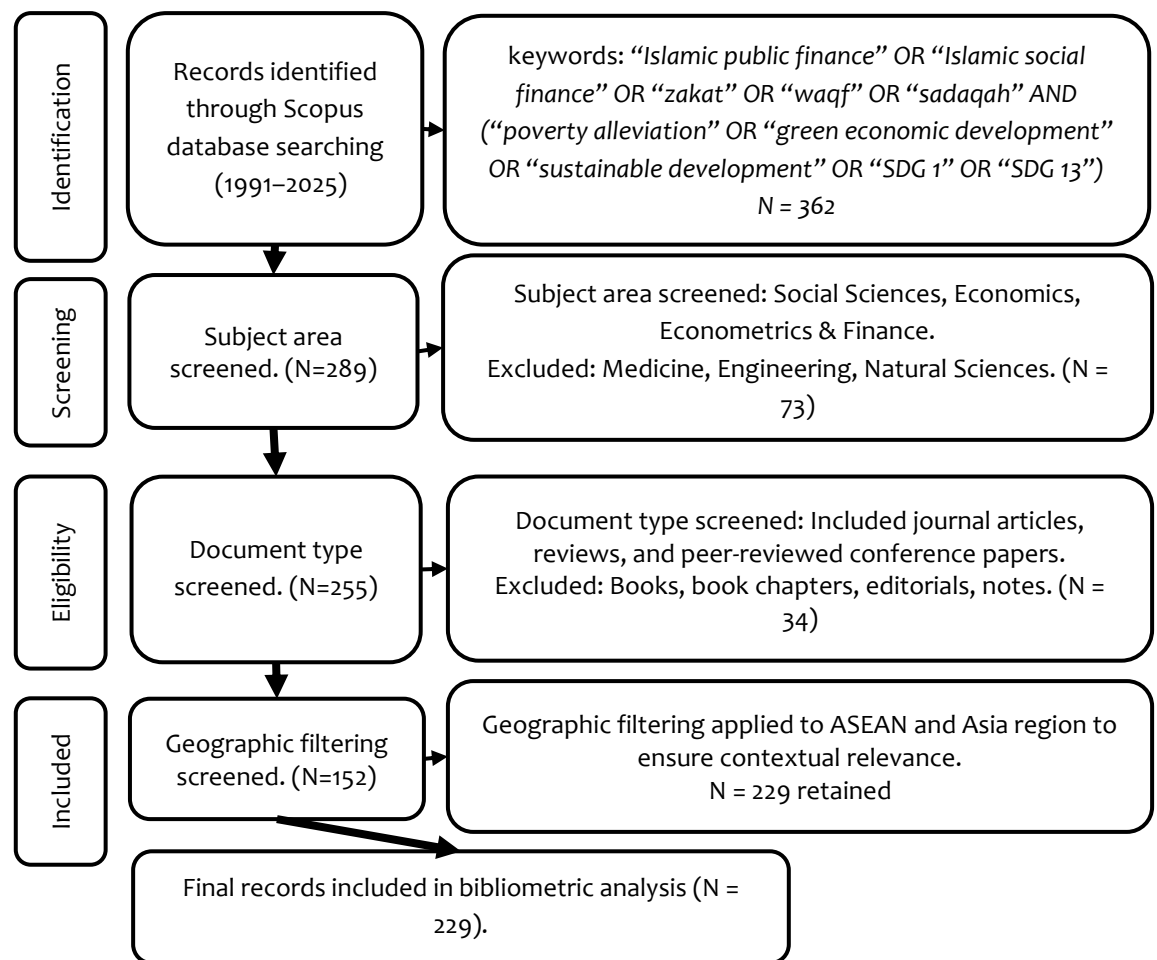
Data

The study's data were obtained from the Scopus database, covering publications from 2002 to 2025 on Islamic public finance, poverty alleviation, and green economic development in ASEAN countries. Bibliographic metadata—including titles, authors, affiliations, publication years, keywords, sources, and citations—were exported in BibTeX and CSV formats and analyzed using Bibliometrix (RStudio Biblioshiny). Scopus was selected for its credibility and extensive coverage, enabling a comprehensive mapping of Islamic public finance research and its contribution to sustainable development.

Method

This study applies bibliometric analysis to quantitatively map the evolution of Islamic public finance research and its role in poverty alleviation and green economic development in ASEAN. Using the Scopus database and the Boolean string ("Islamic public finance" OR "Islamic fiscal policy" OR "zakat" OR "waqf" OR "sadaqah") AND ("poverty alleviation" OR "green economic development" OR "sustainable development" OR "SDG 1" OR "SDG 13"), 229 documents (2002–2025) were retrieved from 114 sources involving 769 authors, with a 26.2% collaboration rate. The data were analyzed through Bibliometrix (RStudio) in three stages: data cleaning, performance analysis, and science mapping, focusing on productivity, citation impact, and thematic networks.

This diagram illustrates a step-by-step process, starting from the initial identification of 362 documents, followed by filtering based on subject area, document type, and geographical scope, ultimately resulting in 229 final documents that meet the criteria for bibliometric analysis of Islamic public finance and sustainable development in the ASEAN region (2002–2025).



Gambar 1. Flow Diagram of Data Screening and Selection Process (adapted from Dunthe & Kumar, 2021)

RESULTS AND DISCUSSION

Results

Trends in Publication Growth and Development of Islamic Public Finance Research (2002–2025)

The bibliometric analysis reveals a significant increase in the number of publications on Islamic Public Finance in the ASEAN region during the 2002–2025 period. As illustrated in Figure 1, research activity surged sharply from 2018 onward, peaking in 2025, reflecting growing academic interest in the role of Islamic social finance in supporting sustainable development and alleviating extreme poverty. In the early phase, studies were primarily conceptual, focusing on zakat and waqf. However, over the past decade, the focus has shifted toward empirical research that emphasizes the integration of Islamic fiscal instruments with the Sustainable Development Goals –

particularly SDG 1 (No Poverty) and SDG 13 (Climate Action) – within the ASEAN context.

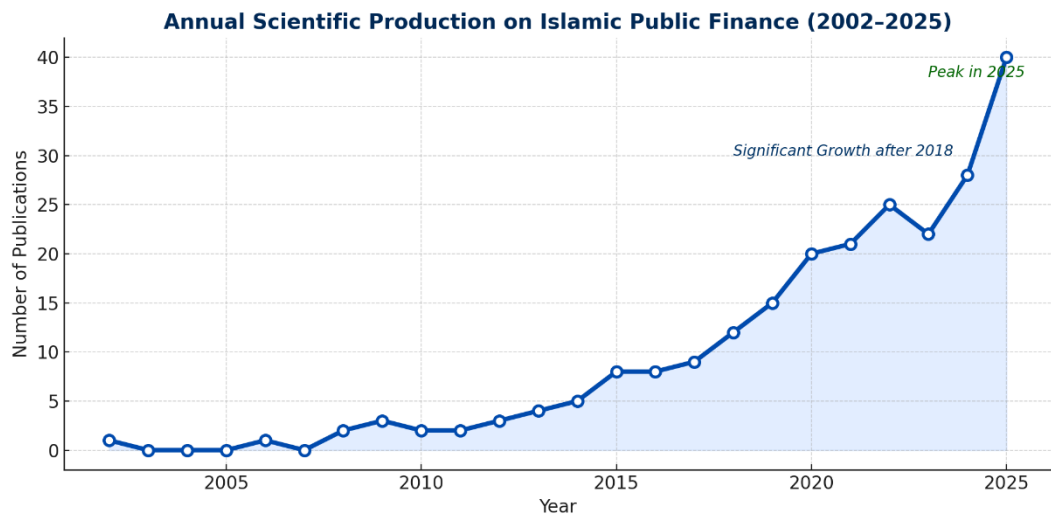


Figure 2. Annual Scientific Production on Islamic Public Finance in ASEAN (2002-2025)

Source: Processed Scopus data using Biblioshiny (2025)

Key Sources, Authors, and Influential Documents in Islamic Public Finance Research in ASEAN

A bibliometric analysis of 229 Scopus-indexed documents reveals that scientific publications on Islamic Public Finance in the ASEAN region are increasingly concentrated in a select number of high-impact journals. As shown in **Table 1**, the *Journal of Islamic Accounting and Business Research* and the *International Journal of Islamic and Middle Eastern Finance and Management* rank highest in terms of productivity and citations, followed by the *International Journal of Ethics and Systems* and the *Journal of Islamic Monetary Economics and Finance*. The dominance of these journals reflects a shift in research focus – from purely normative discussions toward empirical analyses that link Islamic fiscal instruments to sustainable development and the Sustainable Development Goals (specifically SDG 1: No Poverty, and SDG 13: Climate Action).

Tabel 1. Top Journals by Productivity and Citation

N o	Journal/ Source Title	No. of Article s	Total Citation s (TC)	h- inde x	g- inde x	First Year of Publicatio n	Reputation and Thematic Relevance
1	<i>Internationa l Journal of Islamic and Middle Eastern</i>	10	248	6	10	2015	A leading Q1 Scopus journal widely recognized

	<i>Finance and Management</i>						for its influential research on zakat, waqf, and Islamic fiscal policy.
2	<i>Journal of Islamic Accounting and Business Research</i>	14	176	8	13	2015	A key journal in modern Islamic finance, linking zakat, CSR, and Sustainable Development Goals (SDGs).
3	<i>International Journal of Ethics and Systems</i>	10	145	7	10	2020	Focuses on the integration of Islamic ethics, sustainable economics, and ethical governance principles.
4	<i>International Journal of Social Economics</i>	5	196	3	5	2002	Frequently cited in studies on Islamic distributive justice and community welfare.
5	<i>Journal of Islamic Monetary Economics and Finance</i>	7	58	4	7	2019	Published by Bank Indonesia, specializing in Islamic monetary and fiscal policy, and financial instruments.

Subsequent analysis of author productivity reveals a core group of scholars who play a central role in advancing the discourse on Islamic Public Finance. As shown in Table 2, Ahmad emerges as the most productive author, with nine publications and the highest h-index, followed by Fuadah Binti and Mohd. Khan, Sukmana, and Nadzri. These authors consistently link Islamic public finance to themes of equity, social inclusion, and green development. Notably, Sukmana and Abdullah (2015) stand out as core authors for their significant theoretical contributions to Islamic fiscal policy and the role of productive zakat in poverty alleviation.

Table 2. Top Authors by h-index and Citations

No	Author Name	No. of Articles	h-index*	Total Citations (TC)	Key Contributions
1	Ahmad	9	13	524	Most productive author; focuses on zakat, Islamic fiscal policy, and public finance.
2	Fuadah Binti	7	12	338	Explores the intersection of Islamic public finance and sustainable development (SDGs).
3	Mohd. Khan	7	10	305	Specializes in zakat, Islamic taxation, and integrating SDG 1 & 13 into fiscal policy.
4	Sukmana	6	10	246	Researches productive waqf, Islamic social finance, and fiscal innovation.
5	Nadzri	6	10	264	Active in Islamic fiscal justice and public policy reform.

From a document perspective, Table 3 presents the five most locally influential articles within the Islamic public finance literature network. Abdullah (2015) stands out as the most impactful document, with nine local citations and a significant contribution to strengthening the theory of Islamic fiscal justice. This is followed by Ali (2014) and Abdullah (2017), who expanded on the social and public ethical dimensions. Akhter (2025) is a recent study with the highest citation ratio, signaling a shift in research toward sustainability and Islamic fiscal ethics.

Tabel 3. Most Local Cited Documents

N o	Penulis & Tahun	Judul Jurnal	DOI	Local Citation s	Global Citation s	LC/G C Ratio (%)
1	ABDULLA H (2015)	<i>Humanomics</i>	10.1108/H-02-2014-0016	9	34	26.47
2	ALI (2014)	<i>Asian Social Work and Policy Review</i>	10.1111/aswp.12025	7	72	9.72
3	ABDULLA H (2017)	<i>International Journal of Social Economics</i>	10.1108/IJSE-06-2015-0176	6	34	17.65
4	BILKIS (2017)	<i>International Journal of Social Economics</i>	10.1108/IJSE-09-2015-0234	4	19	21.05
5	AKHTER (2025)	<i>International Journal of Ethics Systems</i>	10.1108/IJOES-03-2023-0044	3	11	27.27

Overall, the three tables show that the research landscape of Islamic Public Finance in the ASEAN region is predominantly shaped by literature from Malaysia and Indonesia. This body of work reflects a strong tendency toward integrating Islamic social finance, fiscal justice, and sustainable development.

Citation and Scientific Collaboration Networks in the Development of Islamic Public Finance

Science mapping analysis reveals that Islamic Public Finance research in the ASEAN region has evolved through increasingly interconnected citation and collaboration networks. These researcher linkages illustrate the patterns of influence and knowledge flows that underpin the field's intellectual foundation. As shown in Figure 3, the co-citation network demonstrates a strong connection between Abdullah (2015) and Ali (2014), both of which serve as foundational literature frequently cited in studies on Islamic fiscal policy and social justice. The blue nodes represent the fiscal policy and public ethics cluster, while the green and purple clusters highlight themes related to zakat and waqf governance and sustainable development. This network underscores Abdullah (2015) as a core author, with the most central theoretical contribution to the intellectual structure of Islamic public finance.

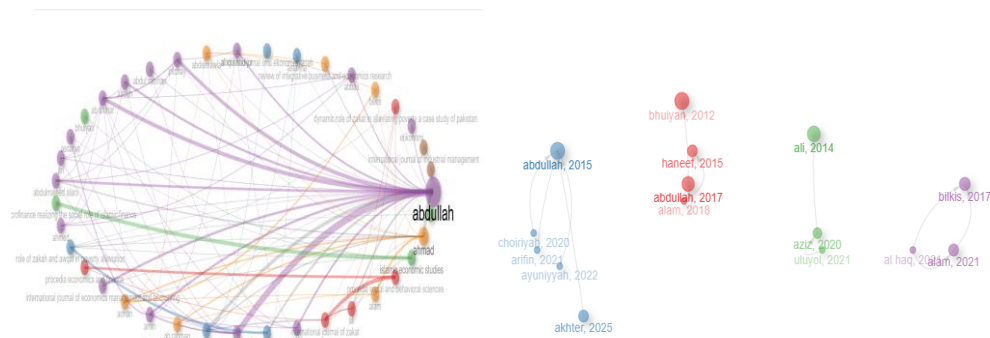


Figure 3. Co-citation Network and Historiography of Islamic Public Finance Literature

Source: Processed from Scopus data using Biblioshiny (2025)

Furthermore, Figure 4 illustrates the institutional and country-level collaboration map in Islamic Public Finance research. At the institutional level, the International Islamic University Malaysia (IIUM) serves as the central hub, closely connected with Universitas Airlangga and UIN Syarif Hidayatullah Jakarta. This pattern highlights the dominance of inter-institutional collaboration between Malaysia and Indonesia in shaping the discourse on Islamic social finance in Southeast Asia. At the country level, Malaysia and Indonesia emerge as the two largest nodes, with strong research networks extending to Pakistan, Saudi Arabia, and the United Kingdom—reflecting the integration of ASEAN-based scholarship with the broader Islamic world.

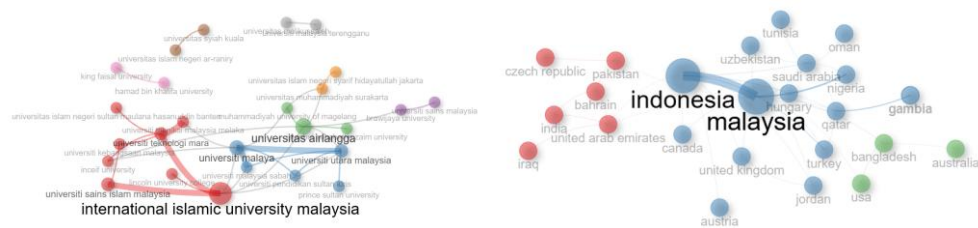


Figure 4. Collaboration Network (Institutional and Country Level)

Source: Processed from Scopus data using Biblioshiny (2025)

Overall, both network maps indicate that the academic leadership of Malaysia and Indonesia significantly shapes the flow of knowledge and academic collaboration in Islamic Public Finance. This leadership not only strengthens the research capacity within the ASEAN region but also serves as a bridge for collaboration with the international scholarly community.

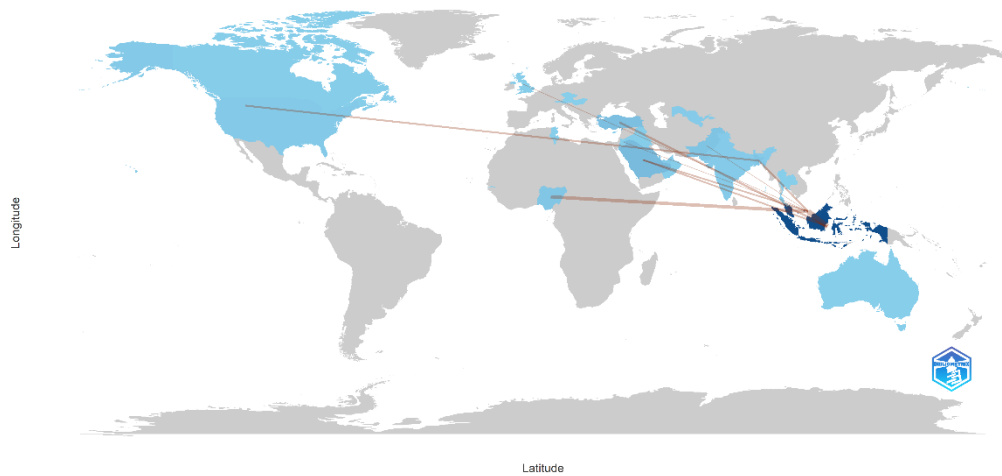


Figure 5. Global Collaboration Map on Islamic Public Finance Research (2002–2025)

Source: Processed from Scopus data using Biblioshiny (2025)

As visualized in Figure 5, the global collaboration map highlights strong research linkages between Southeast Asian countries – particularly Indonesia and Malaysia – and several international partners, including Pakistan, Saudi Arabia, the United Kingdom, and Australia. Dark blue nodes represent major research hubs, while connecting lines indicate the direction and strength of cross-country collaboration in Islamic Public Finance publications. This pattern reinforces ASEAN's (predominantly Indonesia and Malaysia) position as the epicenter of Islamic public finance research, serving as a bridge between the Islamic world and the global academic community.

Dominant Themes and Conceptual Structure of Islamic Public Finance Toward Sustainable Development

Thematic analysis of Islamic Public Finance research in the ASEAN region was conducted to identify key focus areas, conceptual linkages, and research development trends over the past two decades. Keyword mapping results reveal a significant shift in the literature – from traditional zakat-related topics to the integration of Islamic social finance with sustainable development and poverty alleviation agendas.

As shown in Figure 6, keywords such as *sustainable development*, *zakat*, *waqf*, *poverty alleviation*, and *Islamic social finance* appear most prominently. The dominance of *sustainable development* reflects a strong research orientation toward the contribution of Islamic public finance to achieving the Sustainable Development Goals (particularly SDG 1 and SDG 13). Meanwhile, the emergence of terms like *Islamic microfinance* and *financial inclusion* signals growing academic efforts to connect zakat and waqf with the economic empowerment of marginalized communities.



niche themes with specialized relevance, while zakat-based sustainable livelihood is an emerging theme gaining traction in recent years. This thematic network underscores a clear research orientation toward integrating Islamic social finance with the Sustainable Development Agenda (SDGs).

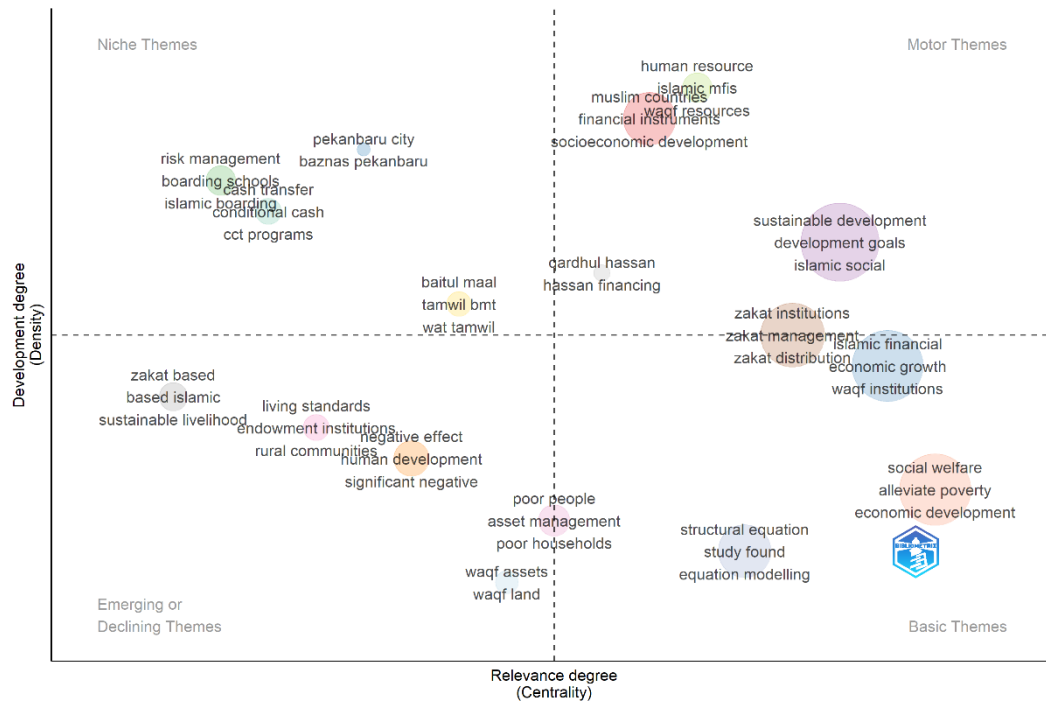


Figure 8. Thematic Map of Islamic Public Finance Research (2002–2025)

Source: Processed from Scopus data using Biblioshiny (2025)

The chronological evolution of research is illustrated in Figure 9, which traces the development of key themes from 2002 to 2025. In the early phase (2002–2019), studies primarily focused on Islamic financial institutions and zakat-based systems. The period from 2020 to 2022 marked a shift toward themes such as Islamic social finance and social welfare. During 2023–2024, the discourse became increasingly centered on sustainable development and waqf institutions. The most recent phase (2025) reveals the emergence of new themes, such as economic empowerment and financial sustainability, indicating a research orientation increasingly aligned with economic sustainability and community empowerment grounded in Sharia values.

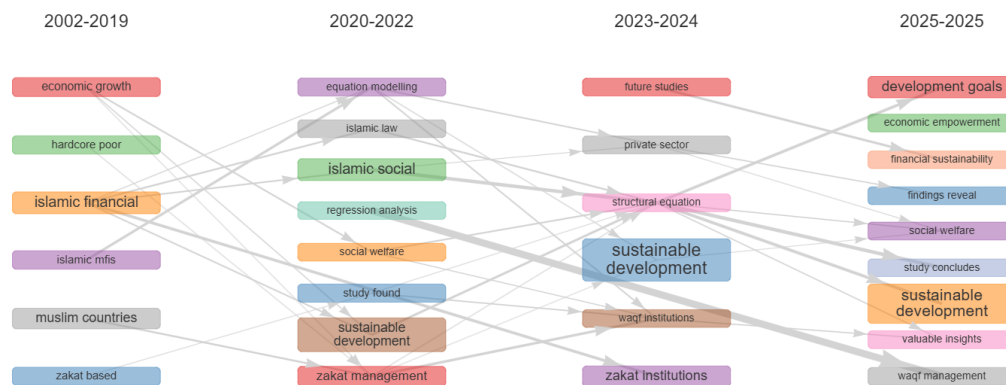


Figure 9. Thematic Evolution Map of Islamic Public Finance Research (2002-2025)
Source: Processed from Scopus data using Biblioshiny (2025)

As shown in Figure 10, the conceptual structure map (MDS) reveals strong linkages among zakat management, poverty alleviation, and economic development, forming a core conceptual cluster. Surrounding this central focus are sub-themes such as *Islamic social finance*, *financial inclusion*, and *social welfare*, which reflect cross-disciplinary integration. This map underscores a clear trajectory in future research – toward an interdisciplinary approach that combines social, economic, and environmental dimensions within a unified framework of Islamic Public Finance for Sustainable Development.

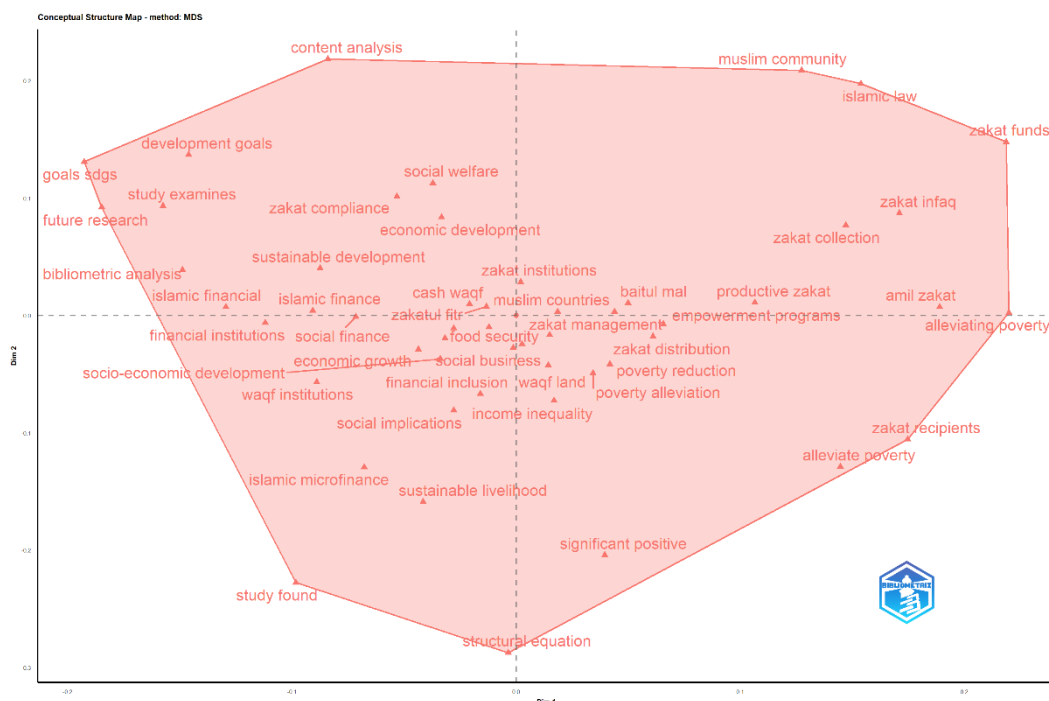


Figure 10. Conceptual Structure Map (MDS) of Islamic Public Finance Research (2002-2025)

Source: Processed from Scopus data using Biblioshiny (2025)

Overall, the results of the thematic and conceptual analysis indicate that the trajectory of Islamic Public Finance research in the ASEAN region has evolved from micro-level issues related to zakat and waqf toward a broader conceptual integration of Islamic social finance, green economy, and sustainable development. This shift reinforces Islamic Public Finance's position as a strategic instrument for achieving social welfare and economic sustainability, grounded in the values of *maqāṣid al-syarī'ah*.

Discussion

The findings of this study present several key implications. First, for policymakers, Islamic fiscal instruments—particularly *zakat* and *waqf*—should be strategically incorporated into national sustainable development agendas as complementary fiscal tools aligned with the Sustainable Development Goals (SDGs). Second, for institutional stakeholders, stronger collaboration among academia, government entities, and Islamic finance organizations is needed to design and implement measurable sustainability indicators tailored to Islamic fiscal performance. Third, for scholars, future research should broaden the scope of bibliometric analysis to include assessments of policy impact and comparative studies extending beyond the ASEAN region to encompass the wider Muslim world.

In conclusion, this study offers an integrated analytical framework that highlights the transformative potential of Islamic Public Finance when aligned with sustainable development objectives. The bibliometric mapping conducted underscores the conceptual dynamism and strategic relevance of Islamic Public Finance within ASEAN, reinforcing its capacity to contribute meaningfully to inclusive, equitable, and environmentally sustainable economic growth.

Critical Discussion of Findings

The bibliometric evidence demonstrates that *Islamic Public Finance* in ASEAN is no longer confined to the traditional domain of wealth redistribution but has expanded into developmental policy and sustainability governance. The high concentration of publications in leading Scopus-indexed journals, such as the *Journal of Islamic Accounting and Business Research* and the *International Journal of Islamic and Middle Eastern Finance and Management* (Table 1), signals a paradigm shift from normative discourse to empirically grounded research on fiscal justice and sustainability.

This trend indicates that the intellectual foundation of IPF is increasingly anchored in data-driven analyses, moving beyond doctrinal interpretation toward policy-oriented implementation. For instance, the rise of research themes such as Islamic social finance, economic empowerment, and green sukuk illustrates the alignment of Islamic financial instruments with contemporary sustainable finance frameworks.

The results of the co-citation and collaboration networks (Figures 3–5) reveal that Malaysia and Indonesia are the primary research hubs, supported by strong institutional linkages among IUM, Universitas Airlangga, and UIN Syarif

Hidayatullah Jakarta. This pattern underscores a regional research ecosystem characterized by high connectivity, in which knowledge transfer and collaborative publications significantly drive intellectual growth. Such regional leadership not only advances Islamic fiscal scholarship within ASEAN but also integrates Southeast Asia into the global discourse on Islamic finance and sustainable development.

Thematic and conceptual analyses (Figures 6–10) demonstrate a clear evolution from microeconomic welfare issues—primarily zakat collection and distribution—to macroeconomic sustainability frameworks that link *zakat*, *waqf*, and *sadaqah* to environmental and social objectives. The identification of *sustainable development*, *Islamic social finance*, and *zakat institutions* as motor themes signifies their central role in the intellectual structure of IPF research. Meanwhile, emerging themes such as *economic empowerment* and *financial sustainability* indicate the progressive broadening of research toward integrating ecological and social considerations within fiscal systems.

Novelty of the Research

The novelty of this study lies in its comprehensive mapping of *Islamic Public Finance* research across ASEAN, covering 229 Scopus-indexed documents spanning more than two decades. Unlike prior studies that focused on either conceptual frameworks (Hoque, 2023; Rahim et al., 2024) Alternatively, bibliometric reviews limited to single instruments such as zakat or waqf (Abduh, 2019; Hunjra et al., 2024), this research integrates multiple fiscal instruments and thematic dimensions into a single analytical model.

Specifically, it introduces a *conceptual model of Islamic Public Finance for Sustainable Development (IPF-SD)*, which connects three interrelated pillars: (1) fiscal tools (zakat, waqf, sadaqah) as instruments of redistribution and empowerment, (2) digital governance and innovation for fiscal transparency, and (3) inclusive and green growth policies aligned with SDG 1 (*No Poverty*) and SDG 13 (*Climate Action*).

This synthesis positions Islamic Public Finance as a *transformative policy framework* that harmonizes social justice, ecological balance, and economic inclusivity. Moreover, by focusing on the ASEAN region—a context often overlooked in global Islamic finance research—this study fills a significant gap in both geographical and thematic terms. The mapping of collaboration networks and the thematic evolution provides not only a descriptive overview but also strategic insights for policymakers and academics in designing integrated fiscal strategies grounded in *Shariah-compliant sustainability principles*.

Justification of Results

The novelty of this study lies in its comprehensive bibliometric mapping of Islamic Public Finance research across the ASEAN region, encompassing 229 Scopus-indexed publications over more than two decades. Unlike previous studies that either concentrated on conceptual frameworks (Hoque, 2023; Rahim et al., 2024) or were limited to single instruments such as *zakat* or *waqf* (Abduh, 2019; Hunjra et al.,

2024) This research offers an integrated analysis that encompasses multiple fiscal instruments and thematic domains within a single analytical framework.

Central to this contribution is the introduction of the Islamic Public Finance for Sustainable Development (IPF-SD) model, which synthesizes three interrelated pillars: (1) fiscal tools—*zakat*, *waqf*, and *sadaqah*—as mechanisms for redistribution and socio-economic empowerment; (2) digital governance and innovation as enablers of fiscal transparency and accountability; and (3) inclusive and green growth strategies aligned with Sustainable Development Goals (SDGs), particularly SDG 1 (No Poverty) and SDG 13 (Climate Action).

This conceptual synthesis positions Islamic Public Finance as a transformative policy framework that can advance social justice, environmental stewardship, and economic inclusivity. Furthermore, by concentrating on the ASEAN region—a geographic context frequently underrepresented in global Islamic finance discourse—this study addresses a critical gap in both thematic coverage and regional focus. The mapping of scholarly collaboration networks and thematic evolution not only provides a descriptive account but also offers actionable insights for policymakers and researchers seeking to design integrated, Shariah-compliant fiscal strategies for sustainable development.

Comparison with Previous Research

In contrast to earlier conceptual (Hoque, 2023; Rahim et al., 2024) This study offers empirical validation of the evolving intellectual architecture of Islamic fiscal thought. While Rahim et al. emphasized the normative incorporation of *Maqasid al-Shariah* values into fiscal governance, the present research advances this discourse by employing quantitative bibliometric methods to demonstrate how these principles are being actualized across both the academic literature and policy narratives.

Similarly, prior bibliometric studies, such as those by (Abduh, 2019; Hunjra et al., 2024) They were primarily descriptive, focusing on publication trends and general thematic categorizations within Islamic social finance. In contrast, this study adopts a more granular approach by integrating co-citation analysis, co-word mapping, and thematic evolution tracking. This multi-layered methodology reveals deeper structural linkages among research themes, key authors, and institutional networks. Notably, the findings diverge from the conclusions of (Ma & Sukmana, 2025), who identified a persistent gap in the integration of ecological concerns within Islamic finance scholarship. This study identifies a notable uptick in literature from 2023 to 2025 that connects Islamic fiscal instruments with environmental sustainability and green economy narratives—indicating the emergence of a subfield often referred to as Islamic Green Fiscal Policy.

Collectively, these insights affirm that Islamic Public Finance research in the ASEAN context is evolving beyond traditional social welfare frameworks. It is increasingly oriented toward a comprehensive sustainability paradigm that bridges ethical, social, and environmental dimensions in alignment with contemporary development goals.

Implications and Future Directions

The findings of this study yield several important implications. First, for policymakers, Islamic fiscal instruments—particularly *zakat* and *waqf*—should be strategically integrated into national sustainable development frameworks as complementary fiscal tools aligned with the Sustainable Development Goals (SDGs). These instruments can play a critical role in supporting social equity and economic resilience.

Second, for institutional actors, enhanced collaboration among academic institutions, government bodies, and Islamic finance organizations is essential. Such partnerships are necessary to develop robust, measurable sustainability indicators that reflect the unique contributions of Islamic fiscal mechanisms to national and regional development agendas.

Third, for the academic community, future research should broaden the scope of bibliometric analysis to include evaluations of policy impact and cross-regional comparisons. Expanding the focus beyond ASEAN to encompass the wider Muslim world would provide a more comprehensive understanding of Islamic Public Finance's global relevance and application.

In conclusion, this study offers an integrated analytical framework that underscores the transformative potential of Islamic Public Finance when aligned with sustainable development objectives. The bibliometric evidence reveals a dynamic and evolving intellectual landscape, positioning Islamic fiscal thought in ASEAN as both conceptually rich and strategically aligned with inclusive, just, and environmentally sustainable development pathways.

CONCLUSION

This study examined the evolution, intellectual structure, and thematic development of Islamic Public Finance research in ASEAN countries between 2002 and 2025. Through a comprehensive bibliometric analysis of 229 Scopus-indexed documents, the findings reveal a clear transition in the literature—from traditional and normative discussions on *zakat* and *waqf* to more interdisciplinary studies integrating Islamic fiscal instruments with sustainable development goals, particularly SDG 1 (No Poverty) and SDG 13 (Climate Action).

The research identifies Malaysia and Indonesia as leading contributors and collaborators in shaping the discourse on Islamic Public Finance, both regionally and globally. Influential journals, authors, and institutions form cohesive networks that have contributed to a growing academic ecosystem centered around Islamic social finance, fiscal justice, and environmental responsibility.

Thematic evolution and conceptual mapping show a progressive shift toward integrating Islamic Public Finance with broader sustainability agendas, marking a new paradigm in which *zakat*, *waqf*, and *sadaqah* are positioned as tools not only for redistribution but also for structural transformation and inclusive development.

Suggestions and Recommendations

For Practitioners:

Strengthen the institutional frameworks of zakat and waqf management by adopting digital platforms and transparency-enhancing mechanisms. This will increase public trust and improve the efficiency of fund allocation toward poverty alleviation and green economic initiatives.

For Policymakers and Regulators:

Formulate legal and fiscal policies that integrate Islamic social finance instruments into national development strategies. Cross-border regulatory frameworks within ASEAN could further enhance the scalability and regional impact of Islamic Public Finance in addressing both social and environmental challenges.

For Academics and Researchers:

Future research should adopt a mixed-methods approach, combining bibliometric, qualitative, and econometric analyses to measure the real-world impact of Islamic fiscal tools. There is also a need for more country-specific and comparative studies that explore the operational models of zakat and waqf within sustainable development frameworks.

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