

Research Landscape of Mosque Financial Management: A Bibliometric Analysis

(Landskap Penyelidikan Pengurusan Kewangan Masjid: Analisis Bibliometrik)

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ABSTRACT

The rising volume of research on mosque financial management highlights the importance of analysing its trends and contributions. Therefore, this study explored the growing scholarly interest in mosque financial management through a bibliometric analysis. Based on 528 publications from 2017 to 2025 that were retrieved from the SCOPUS database by using the keyword “Mosque Financial Management”, the data were analysed with VOSviewer software, revealing an increasing publication trend in this field. The findings highlighted the main authors, countries, institutions and sources that had made significant contributions, with Indonesia and Malaysia emerging as the most prominent contributing countries. The analysis of co-authorship and keyword co-occurrence showed the emergence of collaborative clusters, pointing to active interdisciplinary and international contributions. The study suggested the need to strengthen collaboration between scholars and institutions to further enhance research development, while it also offered valuable insights to guide future studies and advance knowledge in mosque financial management.

Keywords: Mosque financial management; bibliometric; SCOPUS database; VOSviewer

ABSTRAK

Peningkatan pada jumlah penyelidikan berkaitan pengurusan kewangan masjid menunjukkan kepentingan untuk meneliti trend serta sumbangannya. Sehubungan dengan itu, kajian ini meneroka minat ilmiah yang semakin berkembang dalam bidang pengurusan kewangan masjid melalui pendekatan analisis bibliometrik. Berdasarkan 528 penerbitan dari tahun 2017 hingga 2025 yang diperolehi daripada pangkalan data SCOPUS dengan menggunakan kata kunci “Mosque Financial Management”, data dianalisis dengan menggunakan perisian VOSviewer; mendapati trend penerbitan yang semakin meningkat dalam bidang ini. Hasil kajian mendapati bahawa penulis, negara, institusi dan sumber utama menunjukkan sumbangan yang signifikan, dengan Indonesia dan Malaysia muncul sebagai negara penyumbang yang paling dominan. Analisis kerjasama penulisan serta kemunculan bersama kata kunci memperlihatkan kewujudan kelompok kolaboratif yang mencerminkan sumbangan aktif antara disiplin dan di peringkat antarabangsa. Kajian ini mencadangkan keperluan untuk memperkukuh jaringan kerjasama antara para sarjana dan institusi bagi mempertingkatkan pembangunan penyelidikan, di samping memberi panduan yang bernilai bagi meneraju kajian akan datang serta memperluas ilmu pengetahuan dalam bidang pengurusan kewangan masjid.

Kata kunci: Pengurusan kewangan masjid; bibliometrik; pangkalan data SCOPUS; VOSviewer

INTRODUCTION

Mosques (*masjid*) serve as sacred institutions which function not only as centres of worship, but also as foundations of community life (Usman 2020; Karimullah 2023). The term mosque derives from the Arabic root *sajada-yasjudu* which signifies respect, submission, prostration, prayer and obedience (Hartanto 2019; Nurhuda et al. 2023; Nurzaelani et al. 2025). In Islam, the integration of religious obligations into daily life is paramount, with the mosque primarily established as a place of worship that accommodates collective rituals practices, such as the five daily prayers and Friday congregational prayer (Nasr 2006; NurJamilah & Nurrahmi 2021). Beyond its spiritual role, the mosque functions as a central institution for religious and communal engagement, particularly during Ramadan and other social activities and had historically served as community centres, judicial venues, schools and spaces for social and economic interactions (Petersen 2002).

Historically, mosques had served as pivotal institutions for *da'wah* (Islamic propagation) and had played a crucial role in the growth and development of *ummah* (Muslim community). The migration of Prophet Muhammad (Pbuh) to Yathrib (Madinah) exemplified the function of mosque not only as a place of worship, but also as a centre for teaching and learning Islamic principles (Hasanain & Muslimatusshalihah 2021). According to 'Ajjaj Al-Karmi (2012), the mosque acted as a unifying space between the *Muhajirun* and *Ansar*, forming a foundation for the rapid spread of Islam across the Arabian Peninsula. As a central gathering place for Muslims, the mosque became a hub for the remembrance of Allah through *istighfar*, *tahmid*, *tasbih*, *adhan*, *tahlil* and *iqamah* (Nurhuda et al. 2023). Its influence in Madinah was so significant that the city evolved concentrically around the mosque complex (Asif et al. 2021), leading to the expansion of various community activities and social functions centred around the mosque. Also, Prophet Muhammad (Pbuh) developed and managed social, political and economic life around the mosque, making it the centre of Islamic development (Rizki & Zulaikha 2022).

As Islam expanded, early Muslim rulers and governors often established mosques as administrative centres in newly developed cities, integrating them into social, political and religious life. These mosques included various facilities, such as *madrasah diniyah* (Islamic schools), dormitories, libraries and shops (Asif et al. 2021). Serving as *bayt al-mal* (houses of wealth), mosques played an important role in managing and distributing *zakat* (alms), (charity), *sadaqah* (donation), and *waqf* (endowment) within their communities (Nuriyah et al. 2022). Apart from their religious role, mosques also served as places for consultation and communication on economic, social, cultural, educational and military matters. They provided facilities for medical treatment, guest accommodation, dispute resolution, peace agreements, prisoner holding and became centres for spreading religious knowledge and strengthening faith (Hasanain & Muslimatusshalihah 2021; Sarifudin et al. 2020).

Given the wide-ranging roles of mosques, effective governance and accountability are crucial to support the spread of Islamic teachings. Alade et al. (2016) stated that mosques should be managed with efficiency and sincerity, as these qualities reflect the values of trustworthy leadership prescribed by Allah (SWT). Rahman et al. (2021) emphasised that a well-managed mosque requires a clearly defined leadership structure consisting of a chairman, secretary and treasurer, with responsibilities that are transparent and well-understood by the community. Abdul Hamid et al. (2023) also suggested appointing a chairman, secretary and manager to ensure smooth operations. The roles and responsibilities of these individuals should be clearly communicated to all stakeholders to encourage accountability and good governance. Moreover, mosque leaders and managers are accountable to Allah (SWT) and will answer for their leadership on the day of judgement. Therefore, mosque governance must ensure that all activities and operations comply with Islamic teachings and syariah principles. Mosques receive income from various sources, mainly through donations and gifts that help to sustain their activities. The scope of activities carried out often depends on the level of financial contributions received from donors. In the voluntary sector, donors' trust is an essential factor for maintaining continuous financial support (Sargeant & Lee 2002). Since financial and social support from stakeholders plays a key role in achieving strategic and operational success, mosque governance and accountability systems should be strengthened to meet these expectations. According to Mustafa et al. (2013), donors' trust is largely influenced by the effectiveness of governance mechanisms in non-profit organisations.

The implementation of good governance is essential for enhancing the effectiveness of financial management practices, as it helps to prevent fund mismanagement and upholds the integrity of mosque institutions. Financial management practices are vital in promoting accountability within mosques, as these institutions are expected to serve as exemplary models of integrity in financial management (Islamiyah 2019; Sanusi et al. 2015). This aligns with the broader principle that transparent and responsible financial practices are fundamental for any organisation, including religious institutions. A major challenge today lies in ensuring that mosques implement effective and well-structured financial management practices (Mohamed et al. 2023). Sound financial management fosters transparency and accountability in fund utilisation, enhances the efficiency and effectiveness of organisational operations and ensures adherence to established policies and regulations (Mckinney 2015).

The management of mosques, particularly in financial administration, requires a high level of transparency and accountability to maintain public trust and ensure the proper utilisation of funds. As community centres and houses of worship, mosques rely on various financial resources, such as *zakat*, *sadaqah*, *waqf* and grants from the government and private entities to support their operations and programmes. According to Chaniago et al. (2024), effective mosque fund management depends on human resource competency, internal control systems and stakeholder engagement, all of which contribute to financial integrity and prevent misuse of resources. Similarly, Setiawan (2024) emphasised that mosque financial management involves financial planning, fundraising, fund management and reporting, with a strong focus on fraud prevention and adherence to Islamic ethical principles. By implementing structured financial reporting and internal auditing mechanisms, mosque administrators can fulfil their religious and social obligations while enhancing community trust and participation in mosque activities.

Therefore, mosques must establish sound financial management practices to ensure the effective administration of their finances. Financial resources are essential for organisational sustainability, emphasising that they are fundamental to the organisational lifespan and mission rather than simply an instrument for carrying out operations (Bell 2010). The ability of community-based organisations, like mosques, to serve its stakeholders

is directly impacted by financial stewardship. Therefore, financial management practices are integral to the effective stewardship of resources, encompassing various activities, such as budgeting, financial planning and monitoring. Following the principles of stewardship theory, individuals responsible for economic resources are obligated to provide an account of their stewardship (Donaldson & Davis 1991).

Despite the growing number of studies on financial management, the existing literature remains fragmented, thematically diverse and geographically concentrated. To date, there is lack of comprehensive mapping which was conducted to systematically synthesise this body of knowledge. Therefore, the study takes a positivist stand since it uses an abductive reasoning to study the gaps between, authors, institutions and countries in scholarly publication due to the absence on bibliometric mapping of mosque financial management. This justifies the need to use bibliometric as it uses a quantitative measure on co-occurrence in authorship based on link strength, which will provide the mapping required to reduce this gap. Unlike the traditional narrative reviews, bibliometric analysis enables a quantitative and visual exploration of large volumes of scientific literature, allowing researchers to identify publication trends, influential authors, core journals collaboration networks and the intellectual structure of the research field (Donthu et al. 2021).

MATERIALS AND METHODOLOGY

This study employed SCOPUS as the primary source of data. SCOPUS is a source-neutral abstract and citation database that provides powerful tools for discovering and analysing research across disciplines. Curated by independent subject experts, it supports researchers, librarians, managers and funders in promoting knowledge and collaboration. With more than 2.4 billion cited references, 100 million records, 20.5 million author profiles, 94 thousand organisation profiles and content from over seven thousand publishers, SCOPUS connects people, ideas and institutions worldwide (Elsevier 2025). Despite being launched only in 2004, SCOPUS has rapidly positioned itself as a formidable competitor to the Web of Science (WoS) and continues to challenge its long-standing dominance within the scholarly research landscape (Zhu & Liu 2020). As compared to other databases, SCOPUS offers broader international journal representation, particularly in the fields of social sciences business and Islamic studies, making it suitable for large scale-bibliometric investigation (Paul et al. 2021).

VOSviewer software was used to analyse the data of the study. VOSviewer can be applied to create maps of authors or journals by using co-citation data, as well as maps of keywords derived from co-occurrence data. It includes a viewer that enables detailed exploration of bibliometric maps and offers multiple display options, each highlighting different aspects of the map. According to Mohd Ariffin et al. (2021), bibliometric analysis is very useful in identifying the most influential research, determining hotspots and identifying the main trends over time. In other words, bibliometric analysis serves as a powerful tool for researchers as it provides a comprehensive overview of a given field, helps in identifying existing knowledge gaps and facilitates the generation of novel research ideas (Donthu et al. 2021). At the same time, it enables scholars to effectively position their intended contributions within the broader academic landscape.

Co-occurrence analysis and co-citation analysis are two primary techniques used in bibliometric studies (Klarin 2024; Wan Mustapa et al. 2025). By applying co-occurrence analysis, it is possible to identify and map the most influential scholars, sources of articles, organisations, and regions within a specific research discipline. This method visualises their relationships in a collaboration network, illustrating how frequently scholars, institutions, and countries interact and collaborate academically. Meanwhile, co-citation network analysis helps to identify the sources of articles and scholars that receive the highest number of citations within a specific research domain. Therefore, this study employed moderate threshold values to balance inclusivity and analytical clarity. Specific thresholds were applied across analyses to capture sustained scholarly contributions, dominant thematic patterns and influential foundational works, ensuring that the resulting networks are stable, interpretable and theoretically meaningful representations of the mosque financial management research landscape.

In addition, the study prioritizes total link strength because it captures the relational embeddedness and structural importance of entities within bibliometric networks, rather than merely their productivity or visibility. Unlike simple frequency measures, total link strength reflects the intensity of connections amongst authors, sources, countries and keywords, thereby indicating collaboration depth, intellectual influence and conceptual centrality (Farhat et al. 2024). Emphasising the total link strength enables a deeper understanding of how knowledge is interconnected and disseminated within the mosque financial management literature.

TABLE 1. Summary of search strategy

Items	Description
Source	Scopus website
Years	2017-2025
Keywords	Mosque Financial Management
Inclusion	Article
Exclusion	Book (363), book chapter (79), Review (70), Conference paper (57), Editorial (5), Note (2), Erratum (1)
Sample Size	528
Reference Size	1171

As of early September 2025, a total of 1,171 publications were retrieved from the SCOPUS database by using the keyword search "Mosque Financial Management" across all fields for the period 2017 to 2025. This narrow search strategy was adopted to ensure conceptual specificity and avoid thematic dilution. While the study acknowledges that mosque financial management exists within the broader landscape of Islamic non-profit organisations and may overlap with other domains in non-profit institutions, this research distinguishes the mosque as a unique, multifunctional institution. Unlike other Islamic non-profit institutions that focus on singular financial instruments, mosques serve as integrated community hubs, whereby spiritual, social and economic activities converge. Consequently, this specific keyword was employed to filter out generalised literature on other Islamic non-profit institutions and instead capture research that explicitly addresses the unique governance challenges, internal controls and accountability mechanisms inherent to mosque financial administration. Based on the inclusion and exclusion criteria applied, only journal articles were considered for review, while other types of documents, such as books (363), book chapters (79), review papers (70), conference papers (57), editorials (5), notes (2) and errata (1) were excluded. As a result, a total of 528 relevant articles were identified and included in the analysis as presented in Table 1. The obtained results were downloaded in CSV format and processed by using VOSviewer to visualise and analyse bibliometric trends.

ANALYSIS AND FINDINGS

RESEARCH OUTPUT AND CATEGORIES

Figure 1 illustrates a growth in scholarly output on mosque financial management between 2017 and 2025. Overall, the data showed an upward trajectory, particularly in recent years. In 2017, there were 31 publications, followed by a decline to 21 in 2018, marking the lowest point in the period observed. From 2019 onwards, the number of publications began to grow steadily, with 29 in 2019, 36 in 2020 and 53 in 2021. This upward trend continued with 69 publications in 2022 and 90 in 2023. A significant peak occurred in 2024, when the highest number of publications was recorded at 115. As of early September 2025, the total number of publications stood at 84, and this figure is expected to increase by the end of 2025. The overall trend indicated a rising scholarly interest in mosque financial management, particularly from 2021 onwards, suggesting that the topic had gained increasing attention amongst researchers in recent years. This growth may be attributed to the evolving role of mosques, which not only viewed solely as places of worship, but also as community hubs that manage significant financial resources (Sa'i 2023). Furthermore, the rising awareness of financial accountability has led stakeholders to increasingly expect mosques to adopt modern financial management practices (Tufani 2024).

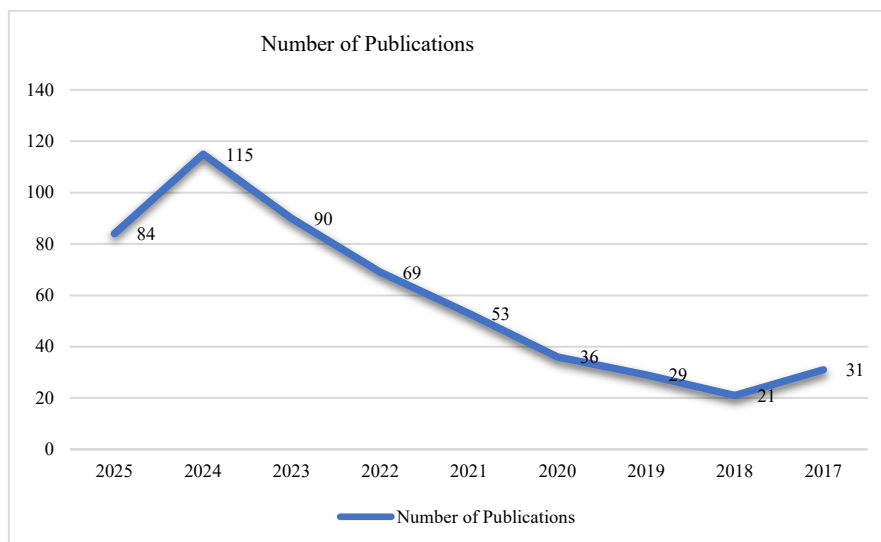


FIGURE 1. Number of publications from 2017—2025
Source (s): SCOPUS database

In terms of publications on mosque financial management across disciplines, the results in Table 2 revealed that the Social Sciences dominated the field with 254 documents, showing that issues related to society, governance and community development are central to the discourse. This is followed by Business, Management and Accounting (146) as well as Arts and Humanities (111), reflecting a strong interest in organisational practices, financial accountability, and cultural or ethical perspectives. These findings suggested that while mosque financial management was primarily examined from social, economic and managerial perspectives, its relevance extended

modestly into scientific and technical fields, highlighting the broad but uneven multidisciplinary nature of the topic.

TABLE 2. Main discipline

Rank	Main Discipline	Number of Publications
1	Social Science	254
2	Business, Management and Accounting	146
3	Arts and Humanities	111
4	Economics, Econometrics and Finance	94
5	Engineering	74
6	Environmental Science	66
7	Computer Science	61
8	Energy	38
9	Decision Sciences	27
10	Medicine	19

The most cited document in the mosque financial management filed is Pourghasemi et al. (2020) with 97 citations, highlighting its significant influence as compared to others in the list. This indicated its strong contribution and relevance in the field, setting a benchmark for subsequent research, while other highly cited works, such as Du (2017) and Kaul (2017), followed closely.

TABLE 3. Most cited documents

Rank	Documents	Citation	Year
1	Pourghasemi et al.	97	2020
2	Du	66	2017
3	Kaul	66	2017
4	Alomari et al.	61	2021
5	Macarulla et al.	61	2017
6	Alturki et al.	60	2021
7	Bhatia	59	2019
8	Oluoch-aridi et al.	57	2020
9	Hamdoun et al.	50	2023
10	Ten Kate et al.	50	2017

Based on the source analysis, results revealed that the Journal of Islamic Marketing stood out as the most productive journal, contributing 17 documents, which underscored its growing role in advancing knowledge in Islamic-related marketing and business research. However, the journal ranked at third in terms of citations received in this research domain. On the other hand, Sustainability (Switzerland) leads in academic influence, receiving 170 citations, far surpassing other journals in the ranking. This suggested that while the Journal of Islamic Marketing contributes extensively to the volume of research, sustainability dominates in terms of scholarly recognition and citation impact. Together, these findings highlighted the balance between productivity and influence in shaping the discourse on mosque financial management.

TABLE 4. Rank of prominent journal

Journal	Document	Rank	Journal	Citation	Rank
Journal of Islamic Marketing	17	1	Sustainability (Switzerland)	170	1
Sustainability (Switzerland)	15	2	Journal of Business Ethic	136	2
Journal of Islamic Accounting and Business Research	11	3	Journal of Islamic Marketing	119	3
International Journal of Ethics and Systems	9	4	Journal of Islamic Accounting and Business Research	108	4
Journal of Advance Research in Dynamical and control System	6	5	Proceedings of the Acm on Human-Computer Interaction	92	5
International of Supply Chain Management	5	6	Society and Natural Resources	77	6
Revista De Gesto Social e Ambiental	5	7	International Journal of Islamic and Middle Eastern Finance and Management	75	7
International Journal of Islamic And Middle Eastern Finance and Management	4	8	International Journal of Environmental Research and Public Health	62	8
International Journal of Sustainable Development and Planning	4	9	International Journal of Ethic and System	58	9
Edelweiss Applied Science and Technology	4	10	Energy Policy	48	10

In terms of author analysis, the findings showed that Rusydiana, Aam Slamet were the most productive author with seven publications, reflecting consistent contributions to the field. However, the author ranked tenth in terms of citations received in this field. In terms of citation, Mehmood Rashid ranked the highest with 109 citations, far exceeding others and highlighted the significant impact of his work. Other authors, such as Kasri, Rahmatina Awaliah and Abdul-Jabbar, Hijatullah also demonstrated strong citation records, reinforcing their academic influence. This comparison indicated a distinction between productivity and influence, as some authors contributed through frequent publications while others achieved recognition through high citation impact. Together they played complementary roles in advancing research visibility and intellectual development.

TABLE 5. Authors by documents and citations

Authors	Number of publications	Rank	Authors	Citation	Rank
Rusydiana, Aam Slamet	7	1	Mehmood, Rashid	109	1
Mohammed, Abubakar Sadiq	4	2	Kasri, Rahmatina Awaliah	68	2
Kamaruddin, Muhammad Iqmal Hisham	4	3	Abdul-Jabbar, Hijatullah	54	3
Widiastuti, Tika	4	4	Abrulrab, Mohammed	54	4
Andiyan, Andiyan	4	5	Alwaheeb, Mohammed A.	54	5
Tinnes, Judith	4	6	Balhareth, Hamad	54	6
Ismail, Hishamuddin	3	7	Ahmed, Syed Ishtiaque	48	7
Mustafa, Mohd Ariff	3	8	Odoi-Yorke, Flavio	48	8
Said, Al Mansor Abu	3	9	Rifat, Mohammd Rashidujjaman	48	9
As-Salafiyah, Aisyah	3	10	Rusydiana, Aam Slamet	44	10

THE COLLABORATION NETWORK

PROMINENT AUTHORS

In the author collaboration network, out of 1,749 authors, 77 authors published at least two articles. Table 6 shows the top 10 prominent authors based on total link strength. The most leading author was Kasri, Rahmatina Awaliah (68 citations with 11 total link strength). Overall, researchers around the world in the field of mosque financial management had established a notable collaborative network, as illustrated in the visualisation of the collaboration network in Figure 2.

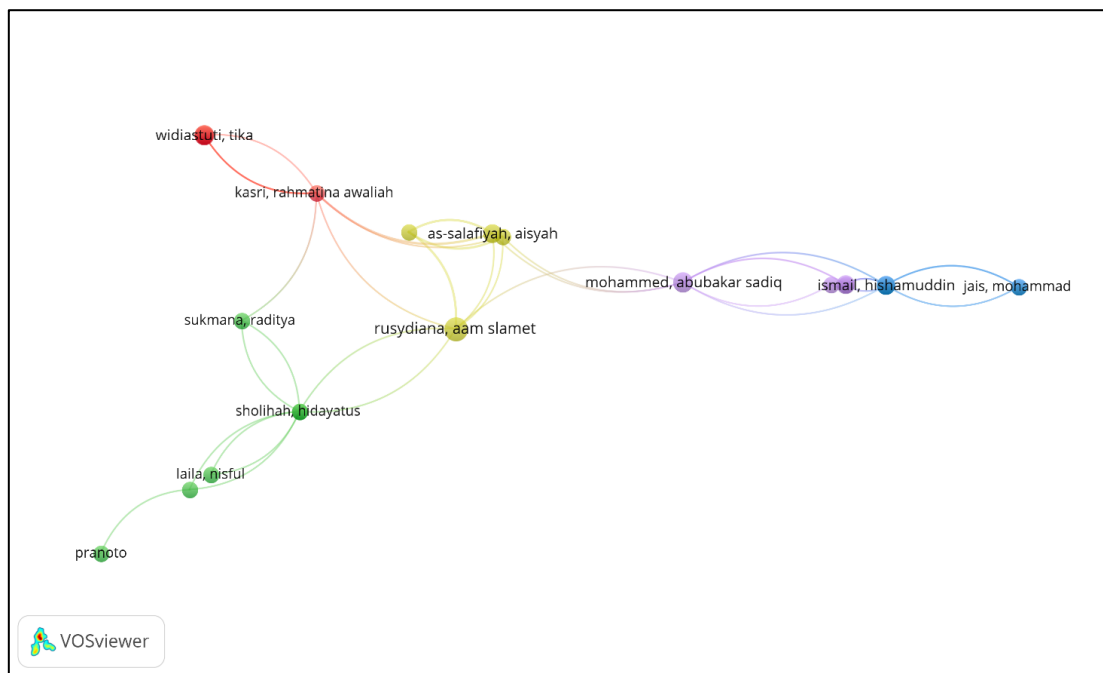


FIGURE 2. Network visualisation of prominent authors
Source: SCOPUS database

TABLE 6. Prominent authors

Rank	Authors	Documents	Citation	Link Strength
1	Kasri, Rahmatina Awaliah	2	68	11
2	Mohammed, Abubakar Sadiq	4	7	9
3	Ismail, Hishamuddin	3	6	9
4	Mustafa, Mohd Ariff	3	6	9
5	Said, Al Mansor Abu	3	6	9
6	Rusydiana, Aam Slamet	7	44	8
7	As-Salafiyah, Aisyah	3	23	6
8	Abdullah, Hamdy	2	2	6
9	Mustafa, Muhammad Isa	2	21	5
10	Amoah, Christopher	3	2	5

PROMINENT JOURNAL

The analysis of the source collaboration network indicated that, amongst 365 journals in related fields, 73 journals published a minimum of two documents. From Table 7, the International Journal of Islamic and Middle Eastern Finance and Management demonstrated the strongest collaboration with a link strength of 17, indicating its central

role in connecting with other journals. This was followed by the Journal of Islamic Marketing (12) and the Journal of Islamic Accounting and Business Research (8), showing their active engagement in collaborative research.

From the visualisation network in Figure 3, International Journal of Islamic and Middle Eastern Finance and Management was the most central and influential, strongly linked to the Journal of Islamic Marketing and the International Journal of Ethics and Systems. These three journals form the core of network, reflecting their central role in mosque financial management field.

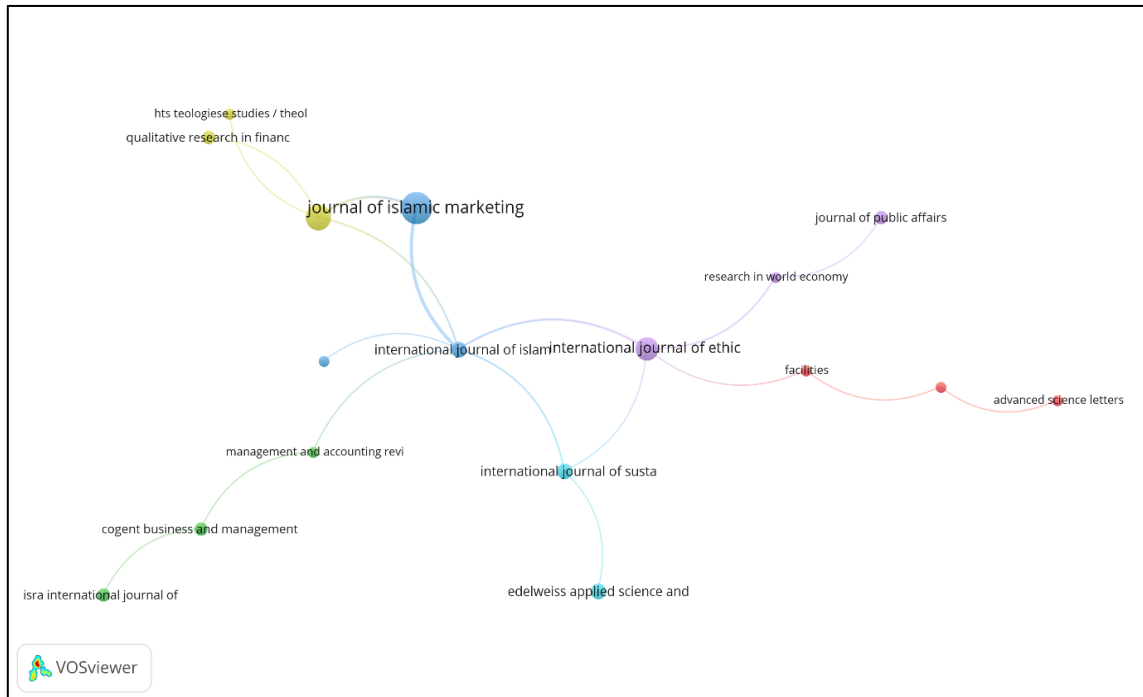


FIGURE 3. Network visualisation of prominent journals
Source: SCOPUS database

TABLE 7. Prominent journals

Rank	Journal	Documents	Citation	Link Strength
1	International Journal of Islamic and Middle Eastern Finance and Management	4	75	17
2	Journal of Islamic Marketing	17	119	12
3	Journal of Islamic Accounting and Business Research	11	108	8
4	International Journal of Ethics and Systems	9	58	7
5	International Journal of Sustainable Development and Planning	4	12	4
6	Research in World Economy	2	8	3
7	Cogent Business and Management	3	15	2
8	International Journal of Technology	2	8	2
9	Management and Accounting Review	2	8	2
10	Facilities	2	7	2

PROMINENT COUNTRIES

In the country's collaboration network, out of 78 countries 56 countries published at least two articles. The density visualisation of this network is presented in Figure 4. Overall, the findings indicated a well-established collaboration network amongst countries.

Indonesia ranks first with 148 publications and the strongest link strength (47), underscoring its leading role and extensive collaborative network. Malaysia followed in second place with 120 publications and a link strength of 34, reflecting its significant regional presence and partnerships, particularly within Southeast Asia. The United States was the third most productive contributor with 48 publications, although its link strength of 6 suggested a more limited collaboration as compared to Indonesia and Malaysia. Table 8 shows the top 10 countries based on the number of publications and total link strength.

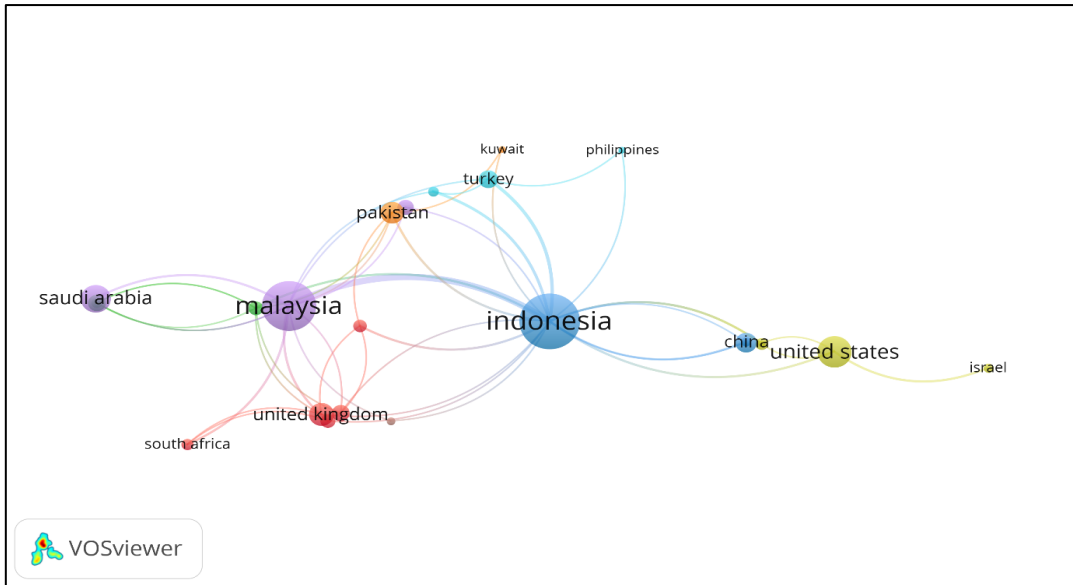


FIGURE 4. Network visualisation of prominent countries
 Source: SCOPUS database

TABLE 8. Prominent countries

Rank	Countries	Number of publications	Link Strength
1	Indonesia	148	47
2	Malaysia	120	34
3	Brunei Darussalam	9	10
4	Turkey	15	7
5	United States	48	6
6	Pakistan	23	6
7	United Kingdom	25	5
8	India	13	5
9	Bangladesh	8	5
10	Netherlands	5	5

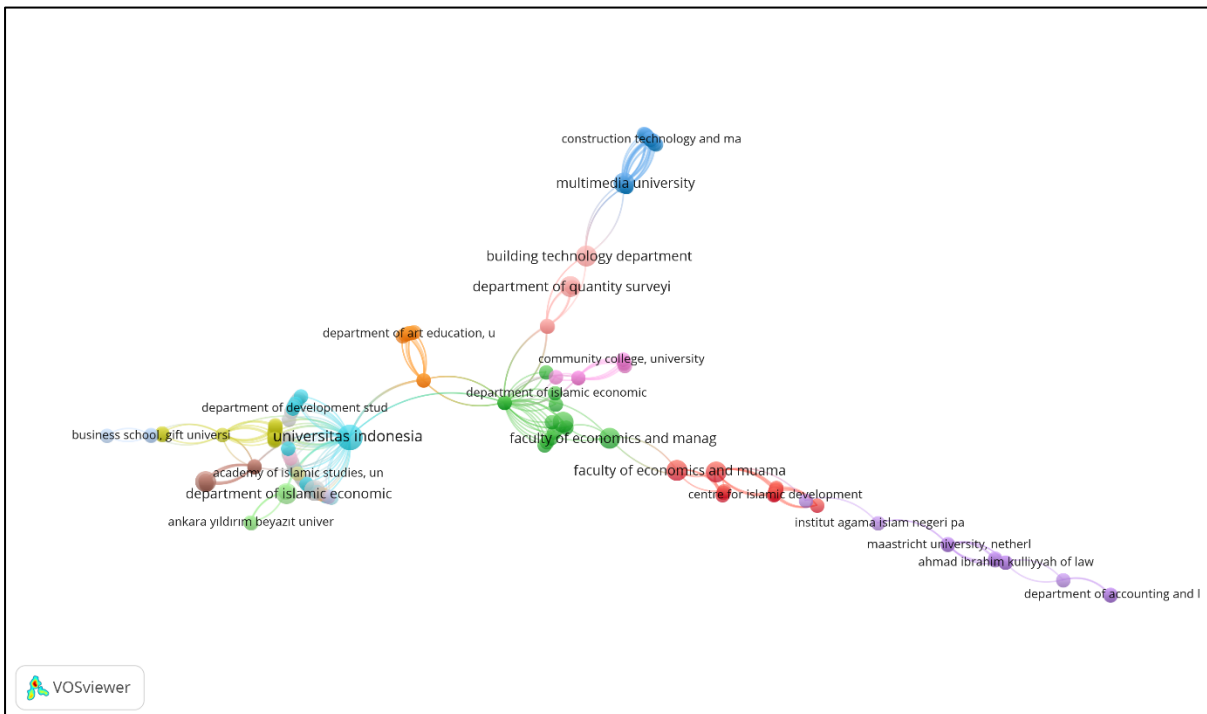


FIGURE 5. Network visualisation of prominent institutions
 Source: SCOPUS database

PROMINENT INSTITUTIONS

Table 9 shows the top 10 institutions out of 1,214 institutions published at least one article based on the number of publications, citation and total link strength. four institutions from Indonesia, which were Universitas Indonesia, Indonesia and Sharia Economic Applied Research and Training, Tazkia Islamic University college and Universitas Islam Indonesia. It is evident that most institutions are based in Indonesia, which aligns with the findings from the country collaboration network analysis in Figure 4 and Table 8. In the collaboration of institution network Figure 5 shows the visualisation of network generated by VOSviewer 1,229 institution had formed a close collaboration network. In general, worldwide institutional collaboration demonstrated a medium-scale network structure.

TABLE 9. Prominent institutions

Rank	Institutions	Document	Citation	Link Strength
1	Universitas Indonesia	3	68	51
2	Indonesia and Sharia Economic Applied Research and Training	1	10	21
3	Tazkia Islamic University College, Bogor, Indonesia	1	10	21
4	Universitas Islam Indonesia	1	35	18
5	Universiti Kebangsaan Malaysia	2	36	13
6	Universiti Sultan Zainal Abidin	2	2	10
7	National Research and Innovation Agency	1	1	10
8	State Islamic University of Sunan Gunung Djati	1	1	10
9	Multimedia University	2	5	8
10	Universiti Islam Sultan Sharif Ali	1	32	8

THE CO-CITATION NETWORK

An author co-citation network was employed to identify the most influential contributors within a particular field. The study set up the minimum number of citations at 10, 360 authors out of 56,781 met the threshold. The network visualisation in Figure 6 illustrated these relations by grouping authors into clusters, each representing collaborative or thematic linkages. Large and central nodes, such as Sarstedt M., Han H. and Sulaiman M. served as main co-citation authors. The results of the author co-citation analysis indicated well-established citation linkages among scholars in this area.

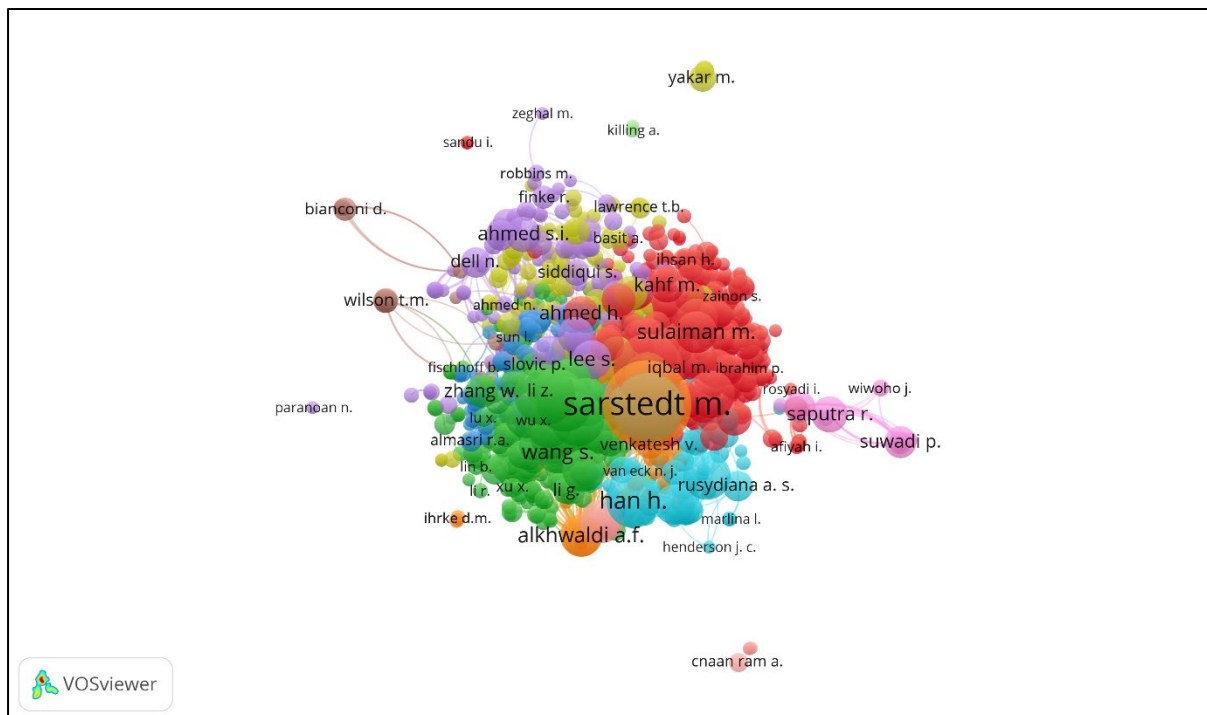


FIGURE 6. Network visualisation of prominent authors with co-citation
Source: SCOPUS database

Top 20 most cited authors with total link strength and citation are shown in Table 10. Based on co-citation counts and link strength, authors such as Sarstedt M., Ringle C.M. and Hair J.F. dominate the network, reflecting the research foundation of the field.

TABLE 10. The most cited authors with co-citation frequency

Rank	Authors	Co-Citation	Link Strength
1	Sarstedt M.	112	8188
2	Ringle C.M.	77	6411
3	Hair J.F.	75	5486
4	Wang Y.	61	5416
5	Han H.	50	4677
6	Ajzen I.	76	4659
7	Battour M.	41	4496
8	Li J.	42	4120
9	Li Y.	50	3976
10	Zhang Y.	53	3903
11	Chen Y.	43	3136
12	Wang L.	37	3028
13	Kasri R.A.	41	2914
14	Wang Z.	40	2592
15	Zhang L.	37	2549
16	Henseler J.	35	2545
17	Liu Y.	35	2522
18	Fornell C.	37	2359
19	Mehmood R.	36	2285
20	Ali M.	38	1893

JOURNAL CO-CITATION NETWORK

Figure 7 presents the journal co-citation network in the field of mosque financial management. Out of a total of 18,287 journals, 113 co-citation links were identified, with a minimum threshold of 20 citations. The co-citation analysis highlighted that mosque financial management research was anchored in Islamic finance and accountability scholarship, with the Journal of Islamic Marketing, Journal of Islamic Accounting and Business Research and International Journal of Islamic and Middle Eastern Finance and Management emerging as core sources (Table 11). At the same time, journals such as Sustainability and Journal of Cleaner Production showed the growing alignment of field with sustainability and governance discourses.

TABLE 11. The most cited journal with co-citation frequency

Rank	Journal	Co-Citation	Link Strength
1	Journal of Islamic Marketing	311	7603
2	Sustainability	338	4771
3	Tourism Management	84	3475
4	Journal of Islamic Accounting and Business Research	144	3279
5	International Journal of Islamic and Middle Eastern Finance and Management	128	2513
6	Tourism Management Perspectives	57	2304
7	Journal of Business Research	79	1963
8	Journal of Business Ethics	126	1925
9	Current Issues in Tourism	39	1795
10	Annals of Tourism Research	44	1644
11	Asia Pacific Journal of Tourism Research	32	1535
12	Energies	74	1518
13	Journal of Cleaner Production	75	1508
14	Journal for the Scientific Study of Religion	94	1464
15	International Journal of Bank Marketing	63	1407
16	Journal of Marketing Research	56	1389
17	Energy	64	1358
18	International Journal of Tourism Research	32	1314
19	Nonprofit and Voluntary Sector Quarterly	80	1265
20	Tourism Economics	30	1249

The visualisation network generated by VOSviewer revealed four major clusters that represented the interdisciplinary character of mosque financial management. The red cluster emphasised Islamic finance and accountability, led by Journal of Islamic Accounting and Business Research; the green cluster centres on sustainability and energy, anchored by Sustainability and Energies; the yellow cluster highlights the role of mosques within tourism and hospitality studies, with Tourism Management as a core journal; and the blue cluster links religion and social sciences, represented by journals, such as Religions. The positioning of Sustainability as a central hub bridging multiple clusters illustrated how sustainability discourse permeated across Islamic finance, tourism and non-profit governance. This interconnected structure underscores that mosque financial management is not confined to religious or financial perspectives alone but has evolved into a multidisciplinary field that engaged with ethics, sustainability, cultural heritage and community dynamics.

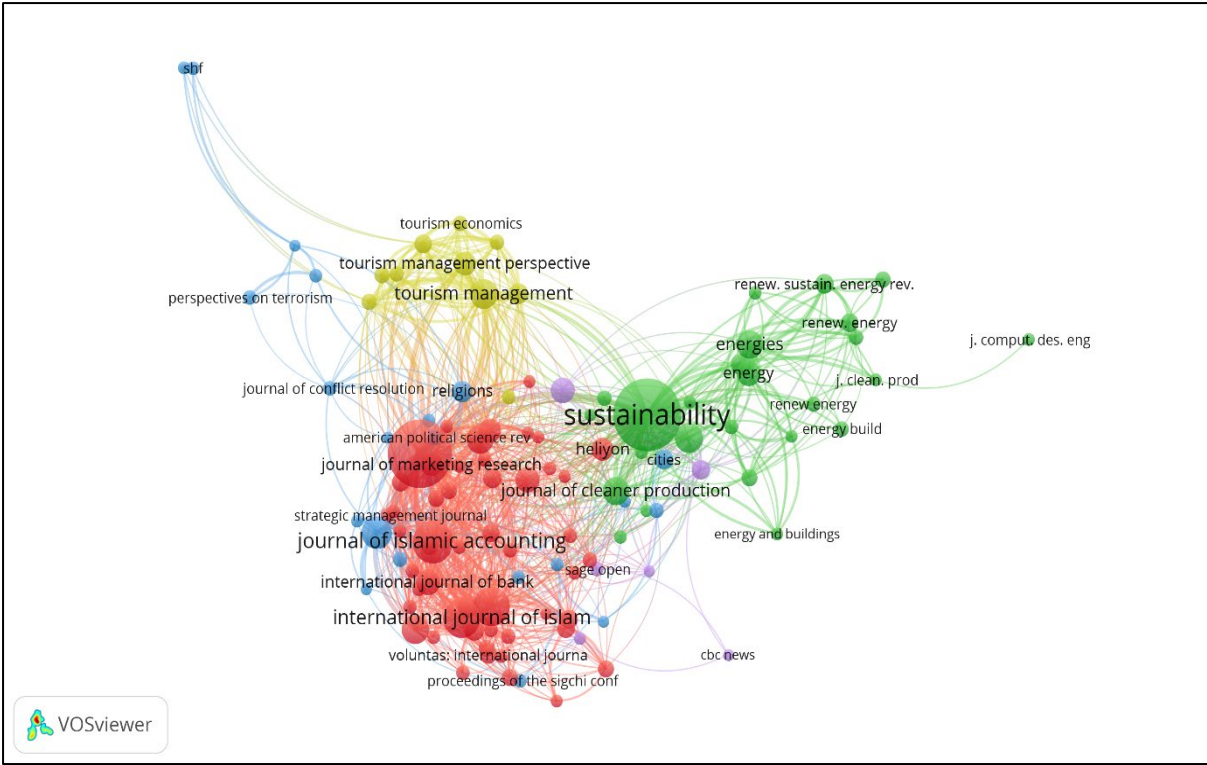


FIGURE 7. Network Visualisation of prominent co-citation journals
 Source: SCOPUS database

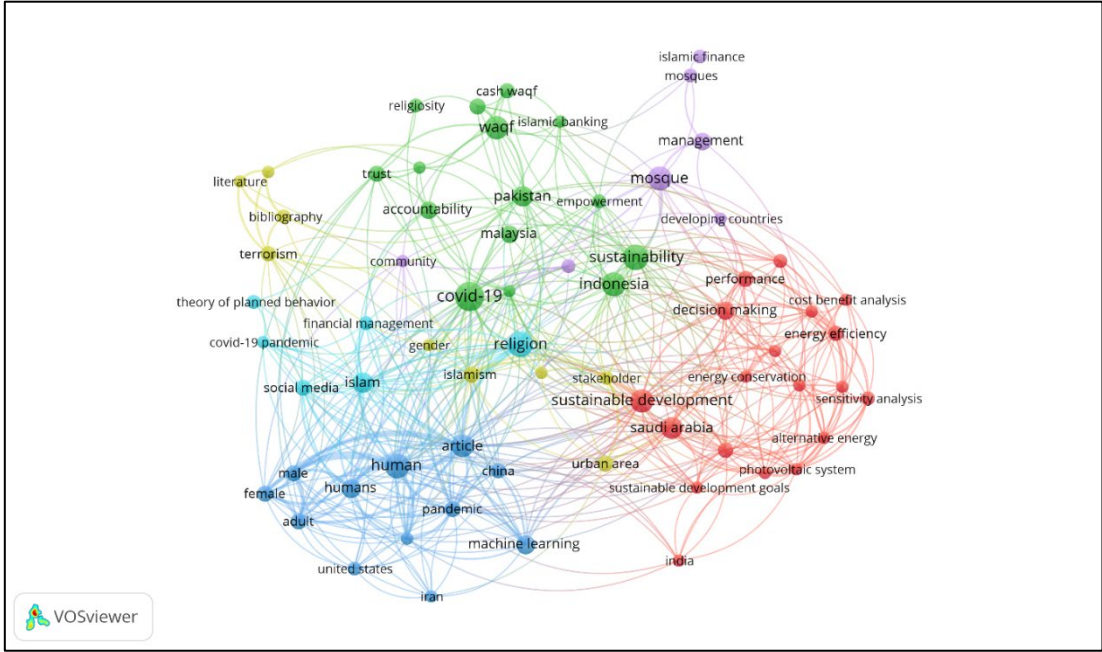


FIGURE 8. Network visualisation of keyword cluster
 Source: SCOPUS database

KEYWORD CO-OCCURRENCE

Keyword utilisation revealed the previous pattern of publication and uses to predict future study area. Based on the 528 of documents contained 2,971 keywords, 5 minimum number co-occurrence number of a keyword, 73 keywords were met. The 20 largest keywords with their frequency and total link strength are shown in Table 12. The keyword co-occurrence analysis (Table 12) and the network visualisation (Figure 8) collectively revealed the thematic structure of mosque financial management research. High-frequency keywords, such as human, article, COVID-19, religion, and sustainability dominate the landscape, reflecting both general indexing terms and

substantive themes. The presence of pandemic-related terms (COVID-19, pandemic, coronavirus disease 2019) underscores the impact of global disruptions on mosque financial governance, while sustainability-oriented keywords (sustainable development, sustainable development goals, photovoltaic system) might highlight the growing alignment of mosque management with environmental and developmental agendas. Meanwhile, clusters related to Islam, Saudi Arabia, Indonesia and Malaysia might indicate a strong regional focus, showing that contributions were largely shaped by Muslim-majority contexts.

The network visualisation in Figure 8 further illustrated how these themes interconnect. Central nodes, such as religion, COVID-19, and sustainability act as bridges linking diverse clusters, including governance and accountability (*waqf*, trust, community), demographic descriptors (human, male, female, adult), and methodological innovations (machine learning, decision-making). The dense connections suggested an interdisciplinary knowledge base, combining religious studies, management and sustainability science, while peripheral nodes (terrorism, bibliography, theory of planned behaviour) pointed to more fragmented or isolated research strands. Overall, the structure indicated that mosque financial management scholarship was evolving from traditional emphases on accountability and religious governance towards contemporary challenges of crisis resilience, technological adoption and sustainable development.

TABLE 12. Top 20 cluster keywords in mosque financial management

Cluster	Keyword Cluster	Co-Occurrence	Link Strength
1	Human	18	94
2	Article	15	87
3	Humans	11	65
4	Covid-19	25	49
5	Adult	8	48
6	Female	8	48
7	Male	8	48
8	Religion	19	47
9	Pandemic	8	47
10	Coronavirus Disease 2019	5	41
11	Sustainable Development	16	40
12	Sustainability	19	37
13	Islam	13	35
14	Saudi Arabia	14	34
15	Machine Learning	11	30
16	Sustainable Development Goal	7	29
17	Decision Making	10	27
18	Social media	8	26
19	Photovoltaic System	5	26
20	Islamism	8	25

The identified keyword clusters provided a roadmap for advancing mosque financial management research by highlighting both established themes and emerging areas. Core clusters, such as religion, accountability, sustainability and human reinforced the foundational role of governance and ethical stewardship in mosque finance, suggesting that future studies can deepen theoretical frameworks on transparency, trust and community empowerment. At the same time, the prominence of COVID-19 and related terms pointed to the need for resilience strategies in financial sustainability, encouraging comparative studies on how mosques adapt to crises and leverage technology for fundraising and service delivery.

DISCUSSION

The study employed bibliometric analysis by using VOSviewer to generate comprehensive maps that capture the intellectual structure and knowledge development in mosque financial management research from 2017 to 2025. The findings indicated a clear and consistent trend of increasing scholarly attention on mosque financial management, reflecting its growing importance as an academic and practical field. Based on the findings, Indonesia and Malaysia emerged as the leading countries in terms of publication numbers on mosque financial management. This prominence can be attributed to their demographic and socio-religious contexts, as both countries have Muslim-majority populations. Consequently, the presence of a large number of mosques as centres of worship and community life generated significant interest in issues of transparency, accountability and financial governance. The expansion of mosque roles beyond spiritual functions heightened the need for structured and reliable financial management systems to ensure resources were utilised effectively and responsibly (Fahmi, 2025, Suarni & Nurbaya 2025). For instance, stakeholders including mosque committees, congregants and governmental or non-governmental organisations demanded accountability in managing donations, *waqf*, and other community-based funds. Similarly, the institutional analysis revealed that the top three contributing institutions were based in Indonesia, which was consistent with the country's leading position in publication output. This finding underscored the central role of Indonesian academic and research institutions in advancing scholarship on mosque financial management. However, these institutions still demonstrated low productivity in terms of publication and

the analysis of collaboration patterns indicated that the scale of their collaboration networks remained at a medium level.

The overwhelming dominance of Indonesia and Malaysia suggested that mosque financial management research is currently a regionalised discourse rather than a globalised academic field. This creates a significant research gap regarding mosque governance in others minority-Muslim contexts, whereby legal frameworks and stakeholder expectations differ. The concentration of research in these two countries may also reflect specific national regulatory drives for syariah-compliant transparency that have yet to be comparatively analysed against other regions like the Middle East or South Asia. This suggested that institutional partnerships, both domestically and internationally, require further strengthening. Broader collaboration would not only enhance the quality and diversity of research, but also foster interdisciplinary perspectives by integrating insights from the related field (Newman 2024). Therefore, expanding the collaboration network could also promote comparative studies with institutions in other Muslim-majority countries, thereby enriching the global discourse on mosque financial management.

The top three prominent authors based on total link strength Kasri, Rahmatina Awaliah, Mohammed, Abubakar Sadiq Ismail, and Hishamuddin. This indicated that the scholars were amongst the most influential contributors in the field of mosque financial management, as their works were frequently co-cited and connected to broader research networks. However, despite the presence of these leading authors, the overall co-authorship network remained relatively low, suggesting limited collaboration amongst researchers in this area. The fragmented nature of the network implied that knowledge production was still largely individualistic or regionally concentrated, rather than being the result of extensive cross-institutional or international partnerships. Strengthening collaborative efforts is therefore crucial to enhance research capacity, diversify perspectives and foster innovation in mosque financial management studies.

The journal co-citation analysis revealed that the Journal of Islamic Marketing holds a prominent position in influencing and shaping scholarly discourse within the field. This finding reflected its position as a central outlet for research on religiosity and institutional governance, which directly intersects with mosque financial management studies. The bibliometric analysis showed that prominent topics in mosque financial management were related to religion, governance and sustainability (human, religion, management, *waqf* and accountability). These clusters remained as foundation of the discourse, emphasising ethical financial practices and transparency in managing mosque funds. This subfield within the religion, governance sustainability literature presents considerable potential and is expected to continue its significant growth in the coming years. In addition, from a theoretical perspective, the observed publication patterns and thematic clusters aligned strongly with stewardship theory. The dominance of keywords related to accountability, trust, religion and sustainability suggested that mosque financial management was predominantly conceptualised as a stewardship responsibility, whereby mosque administrators were entrusted with resources on behalf of the community and ultimately accountable to both donors and religious principles.

Future research should explore underdeveloped themes, such as the integration of digital financial technologies in mosque management, the role of regulatory frameworks across different countries and the impact of community participation on accountability and trust. Comparative studies between regions could also provide deeper insights into how cultural, legal and institutional contexts shape financial practices in mosques. By addressing these areas, scholars can contribute to strengthening both theoretical foundations and practical applications in mosque financial management research

IMPLICATION

The bibliometric analysis reveals critical research gaps and future directions centred on the current geographical and thematic concentration of the field. The overwhelming dominance of Indonesia and Malaysia as the primary contributors implies that mosque financial management is currently a regionalised discourse, leaving a significant research gap in Muslim-minority contexts and other regions like the Middle East, whereby legal frameworks differ. Furthermore, while keywords like "accountability" and "religion" form the foundational cluster, the emergence of "sustainability" as a central node point to a future research trajectory focused on crisis resilience and environmental stewardship. Future studies should move beyond traditional stewardship theory to explore underdeveloped themes, such as the integration of digital financial technologies and the impact of diverse regulatory frameworks across different countries.

Regarding practical and policy implications, the collaboration network results indicate that while partnerships exist, they remain at a medium-scale and are often fragmented or regionally concentrated. This suggests a strategic need for religious authorities and academic institutions to foster transnational and interdisciplinary collaborations to globalise best practices in mosque governance. For mosque administrators, the concentration of research on "accountability" and "sustainability" clusters underscores the necessity of institutionalising formal financial practices, including standardised reporting and regular audits. Additionally, for policymakers and donors, the high co-citation frequency of journals focused on ethics and business research

implies that strengthening transparency mechanisms is essential to maintain public trust and encourage sustained financial support.

CONCLUSION

The study provides a comprehensive overview of the research landscape on mosque financial management from 2017 to 2025, highlighting the growing scholarly interest and the increasing number of publications in this field. The findings reveal that Indonesia and Malaysia are the leading contributors, reflecting their active engagement in Islamic financial governance research, while the Journal of Islamic Marketing emerges as the most prominent source of publication. The co-authorship and keyword analyses also indicate the emergence of collaborative and interdisciplinary research clusters. Despite these contributions, the study has several limitations, including its reliance on the SCOPUS database, which may exclude relevant works from other sources, and its focus on quantitative indicators rather than the qualitative depth of research. The restricted use of the specific keyword “mosque financial management” may have also limited the scope of retrieved publications and future developments beyond 2025 could further shape the identified trends. To address these gaps, future research should incorporate multiple databases, such as Web of Science and Google Scholar and extend the analysis to studies of other religious institutions. Additionally, future studies are encouraged to explore areas, such as governance, accountability or technological mechanisms that promote sustainable mosque financial management, while fostering stronger international and interdisciplinary collaborations to further advance academic and practical knowledge in this field.

ACKNOWLEDGEMENT

The authors acknowledge funding support from the Ministry of Higher Education (MoHE), Malaysia, under the Fundamental Research Grant Scheme (FRGS/1/2024/SS01/UNIMAP/02/1) for the research project underpinning this article.

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