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TRANSFORMATION OF THE ISLAMIC EDUCATION ENVIRONMENT AS A HUB FOR ACCOUNTING KNOWLEDGE INNOVATION: A STUDY ON DIGITAL READINESS EVALUATION AND DEVELOPMENT STRATEGIES

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Abstract

This study aims to analyze the role of the educational environment as a dynamic hub and a center for generating thought and knowledge in accounting. The research employs a Mixed-Methods Sequential Explanatory design (quantitative bibliometric analysis followed by qualitative interviews to elaborate on the quantitative findings). The results indicate that the educational environment has transformed from a mere venue for delivering material into an active space that fosters new ideas, evidenced by a 139.8% increase in the number of publications and a rise in quality reflected in an average citation index increase from 2.1 to 4.3. This study concludes that the educational environment holds a strategic role in renewing and enriching the body of accounting knowledge. Consequently, policy support and cross-sector collaboration are essential to ensure the sustainability of this role and to provide tangible benefits for the advancement of accounting science and practice.

Keywords: *Islamic Education Environment; Accounting Knowledge; Scholarly Hub; Digital Transformation.*

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INTRODUCTION

Accounting cannot be viewed merely as a set of technical and standardized rules for recording, measuring, and reporting financial information.[1] Epistemologically, accounting is a branch of social science that constantly interacts with and adapts to changes in the economic, social, legal, and technological environment, as well as the evolving needs of stakeholders.[2]

According to Hopwood, the development of accounting is inseparable from the social context in which it is applied, meaning that accounting theory and practice will continue to evolve in response to societal dynamics.[3] This perspective underscores the need for an intellectual space that not only disseminates existing knowledge but also generates new ideas, tests concepts, and develops accounting insights that are relevant for the present and the future.

The Islamic education environment possesses strategic potential to transform into an innovation hub for accounting knowledge, grounded in sharia values while simultaneously keeping pace with digital technological developments.[4] However, its digital readiness remains varied; data from the Ministry of Religious Affairs-Microsoft program shows that of the 58,968 Islamic educators trained, only about 8% achieved high digital competency.[5] Meanwhile, infrastructure and the integration of sharia-based accounting systems are still hindered by regional disparities and a lack of uniform digital operational standards.

This is concerning given the increasing demand for sharia accountants proficient in technologies like cloud accounting and data analytics, driven by the expansion of national Islamic financial institutions. Therefore, a comprehensive readiness evaluation and the formulation of an integrated development strategy are crucial for Islamic educational institutions to generate accounting innovations that are relevant, accountable, and globally competitive.[6]

In the context of Islamic education, universities and vocational schools hold a strategic role, as emphasized in the Tri Dharma Perguruan Tinggi (Three Pillars of Higher Education), which entails not only disseminating information but also generating

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[1] Tri Nurmayasari et al., 'Pendidikan Akuntansi Syariah Di Perguruan Tinggi Islam: Kajian Systematic Literature Review', Articles, *Integrative Perspectives of Social and Science Journal* 2, no. 07 (2025): 9263–71.

[2] M. S. Al-Harbi, *Pengembangan Ilmu Akuntansi Dalam Ekosistem Pendidikan Tinggi* (Jakarta; Rajawali Pers, 2022).

[3] Anthony G. Hopwood, 'The Archeology of Accounting Systems', *Accounting, Organizations and Society* 12, no. 3 (1987): 207–34, https://doi.org/10.1016/0361-3682(87)90038-9.

[4] Muhammad Farhan Ferdino et al., 'Pengembangan Pendidikan Tinggi Islam: Kajian Kebijakan Dan Penguatan Sumber Daya Manusia Di Era Digital', Articles, *EDUKASI* 13, no. 2 (2025): 414–26, https://doi.org/10.61672/judek.v13i2.3008.

[5] Kementerian Agama RI & Microsoft Indonesia. 2026. *Laporan Dampak Program AI Teaching Power 2025–2026*. https://www.readers.id/kemenag-microsoft-latih-pendidik-kuasai-ai/

[6] Ummu Najwa et al., 'Strategi Perguruan Tinggi Keagamaan Islam Negeri Dalam Mencetak Generasi Akuntan Syariah Di Era Digital', *Jurnal of Management and Social Sciences* 1, no. 3 (2023): 195–204, https://doi.org/10.59031/jmsc.v1i3.171.

knowledge through research and development.[7] From a sociological perspective on knowledge, universities serve as arenas where diverse ideas interact, sparking innovation and the renewal of knowledge.[8] However, various studies indicate that accounting education within Islamic educational environments still tends to focus on mastering official standards, leaving limited room for critical thinking and in-depth analysis of field application.[9]

Research by Aziz et al. found that value-based accounting education often excels in the ethical aspect but provides insufficient space for contextual exploration or practical innovation. Consequently, the knowledge acquired tends to be static, bound to textbooks, and less adaptable to the complexities of modern business.[10]

The development of information technology, globalization, and the emergence of new business models pose accounting challenges that existing standards have not fully addressed. These include the treatment of intangible assets, sustainability reporting, fair value measurement, and technology-based accounting systems. Without a platform that facilitates discussion, research, collaboration, and collective reflection, Islamic educational environments risk losing their role as a source of knowledge renewal. Conversely, the meeting point between educators with theoretical expertise and students with fresh perspectives makes the campus a potent breeding ground for new ideas.

Previous studies on accounting education in Islamic environments have generally focused on curriculum evaluation, graduate competencies, or the integration of sharia values. Few have positioned educational institutions as active intellectual spaces that generate knowledge. For instance, Ridwan's research highlighted the gap between teaching materials and industry needs but did not examine how to build a system that encourages the creation of new ideas.[11]

Johari and Mustaffha discussed competency-based curriculum development but did not elaborate on the elements that constitute a hub for knowledge development.[12] Similarly, Mulawarman's study emphasized the importance of returning accounting to its social and value context but did not formulate institutional strategies to achieve this

[7] Ajie Dedi Mulawarman, 'Penyucian Pendidikan Akuntansi Episode Dua: Hiper View of Learning Dan Implementasinya', *TEMA* 9, no. 1 (2008): 53–66.

[8] Mochamad Chairudin and Lestari Widodo, 'Transformasi Dan Inovasi Perguruan Tinggi Islam Menjadi Universitas Kelas Dunia', Articles, *DAARUS TSAQOFAH: Jurnal Pendidikan Pascasarjana Universitas Qomaruddin* 1, no. 2 (2024): 146–55, https://doi.org/10.62740/jppuqg.v1i2.149.

[9] Norhanizah Johari et al., 'Integration of Islamic Values in Accounting Education: Accounting Academician Perspectives', *E-Jurnal Penyelidikan Dan Inovasi* 3, no. 1 (2016): 61–83.

[10] Azilawati Abdullah @. Abd Aziz et al., 'The Employability Skills for Accounting Graduates in Digital Era', Articles, *International Journal of Modern Education (IJMOE)* 5, no. 17 (2024), https://gaexcellence.com/ijmoe/article/view/1815.

[11] Ridwan Andi Kambau, 'Proses Transformasi Digital pada Perguruan Tinggi di Indonesia', *Jurnal Rekayasa Sistem Informasi dan Teknologi* 1, no. 3 (2024): 126–36, https://doi.org/10.59407/jrsit.v1i3.481.

[12] Johari et al., 'Integration of Islamic Values in Accounting Education: Accounting Academician Perspectives'.

within Islamic education.[13] This gap underscores the need for research that specifically investigates how to build a dynamic platform serving as a center for generating accounting thought and knowledge.

Kholilah's study found that the recording and reporting practices developed are tailored to sharia rules and local wisdom, serving as a reliable guideline for managing community assets honestly and transparently.[14] Sagara et al. noted that from the classical period to the present, Islamic educational institutions (mosques, pesantren, madrasas, Islamic universities) have consistently been centers for producing Islamic accounting thought. Ulama and academics within these environments have formulated concepts of accountability, asset recording, and benefit distribution derived from the Quran and Hadith. These ideas have evolved into accounting frameworks that are not only technical but also imbued with ethical values and spiritual responsibility.[15]

Research by Ahmad Nurkhin et al. indicates that pesantren, both traditional and modern, function as hubs for the development of contextual accounting practices and thought. This role positions pesantren as real-world laboratories for the birth of accounting innovation with an Islamic character.[16]

Based on this background, this research was conducted to identify, understand, and analyze the issues underlying the need for the concept of a developmental hub as a center for generating accounting thought and knowledge within the Islamic education environment. Specifically, this study addresses the following research questions: What is the nature and what are the challenges of developing accounting knowledge relevant to contemporary economic, social, and technological dynamics? And why and how has the role of universities within the Islamic education environment not yet been optimally realized as centers for generating accounting knowledge?

RESEARCH METHOD

This study employs a Mixed-Methods approach with a Sequential Explanatory design. This design proceeds in two consecutive phases: it begins with the collection and analysis of quantitative data (bibliometric analysis) to map basic trends and patterns. This is followed by the collection of qualitative data (in-depth interviews) to explain, deepen, and attribute meaning to the numerical findings from the first phase.

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[13] Aji Dedi Mulawarman, 'Integrasi Paradigma Akuntansi: Refleksi atas Pendekatan Sosiologi dalam Ilmu Akuntansi', *Jurnal Akuntansi Multiparadigma* 1, no. 1 (2010): 155–71, https://doi.org/10.18202/jamal.2010.04.7086.

[14] Kholilah Kholilah, 'Islamic Accounting Anthropology to Construct Islamic Boarding School (Pesantren) Accounting Guidelines in Indonesia', *New Applied Studies in Management, Economics & Accounting* 7, no. 1 (2024): 45–54, https://doi.org/10.22034/nasmea.2024.178600.

[15] Robby Sagara et al., 'Kontribusi Ulama Klasik dalam Pengembangan Konsep Akuntansi Islam: Kajian Historis', *Tourism Economics* 2, no. 4 (2025): 396–406, https://doi.org/https://doi.org/10.70248/jdedte.v2i4.2619.

[16] Ahmad Nurkhin et al., 'Accountability of Pondok Pesantren; a Systematic Literature Review', *Cogent Business & Management* 11, no. 1 (2024): 2332503, https://doi.org/10.1080/23311975.2024.2332503.

Data sources and research samples consist of:

1. Quantitative Phase (Bibliometrics): Secondary data were extracted from reputable literature databases, including Scopus, Google Scholar, SINTA, and Garuda. The data collected encompassed scientific publications within a specific timeframe, focusing on the development of accounting thought and education.
2. Qualitative Phase (Interviews): Research subjects were determined using purposive sampling, involving 5 Islamic Religious Higher Education institutions (PTKI). Respondents comprised 50 individuals, including 30 accounting lecturers and 20 accounting students. Respondent selection considered their active engagement in the academic process and the development of accounting knowledge within the Islamic campus environment.

Instruments were tailored to each phase:

1. Quantitative Instrument: A data extraction sheet and bibliometric analysis software (e.g., VOSviewer/Bibliometrix) were used to process metadata mapping of articles, citations, and keyword trends.[17]
2. Qualitative Instrument: A semi-structured interview guide was employed. This guide contained a framework of main questions related to responses and perceptions regarding the bibliometric trend mapping results, the constituent elements of the accounting education environment as a thought hub, dynamic processes, academic culture, and challenges in producing accounting knowledge.[18]

Data analysis was conducted in stages following the sequential explanatory flow:

1. Quantitative Analysis: Metadata from Scopus, Google Scholar, SINTA, and Garuda were processed to calculate percentages, publication growth rates, topic cluster mapping, and other quantitative indicators.
2. Qualitative Analysis: The numerical findings from Phase 1 were confirmed and deepened through interviews.

The qualitative analysis utilized the interactive model by Miles, Huberman, and Saldana, which includes data reduction, data display, and conclusion drawing/verification. To ensure the credibility of the qualitative findings, source and method triangulation were performed.[19] Information was cross-verified between bibliometric statistical data and interview results from both lecturer and student groups across the five PTKI, thereby reducing bias and ensuring interpretive accuracy.

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[17] Naveen Donthu et al., 'How to Conduct a Bibliometric Analysis: An Overview and Guidelines', *Journal of Business Research* 133 (September 2021): 285–96, https://doi.org/10.1016/j.jbusres.2021.04.070.

[18] Nees Jan van Eck and Ludo Waltman, 'Software Survey: VOSviewer, a Computer Program for Bibliometric Mapping', *Scientometrics* 84, no. 2 (2010): 523–38, https://doi.org/10.1007/s11192-009-0146-3.

[19] Matthew B. Miles et al., *Qualitative Data Analysis: A Methods Sourcebook*, 3rd edn (Sage publications, 2014).

RESULTS AND DISCUSSION

Based on the data collection and analysis conducted, a significant shift in conditions is evident within the Islamic Accounting education environment during the 2020–2026 period. This period is characterized by two main phases of change: an initial adjustment phase due to crisis and digital transformation, followed by a consolidation and strengthening phase of institutional functions.

Period 2020–2022: Challenges and Limited Space for Thinking

At the beginning of this period, the general condition of the Islamic education environment experienced disruption due to the widespread implementation of distance learning. The research results indicate that during this phase, the function of the educational environment as a hub for knowledge development declined. Field findings noted that learning orientation remained focused on knowledge transfer, with 78% of respondents stating that the learning process was more concentrated on delivering standard accounting material, solving practice exercises, and meeting curriculum targets, with few opportunities to discuss the relevance of theory to real-world conditions. This is illustrated by one respondent's statement:

> "*During the pandemic and Distance Learning (PJJ), our focus was primarily on completing the curriculum so that students could solve problems according to SAK standards. There was no extra time for critical discussion or in-depth analysis of real cases.*"[20]

Collaborative space was limited to academic interactions that were themselves constrained, resulting in infrequent critical discussions and exchange of ideas. Consequently, the accounting thought that developed tended to be static, referencing only existing literature. Furthermore, no structured platform existed; most Islamic educational institutions lacked specific mechanisms designed to accommodate and develop ideas into new knowledge. Research activities were more administrative obligations than processes of thought exploration.

This condition reinforces the view that during 2020–2022, the accounting education environment was not yet able to perform optimally as a center for generating thought; it functioned more as a conduit for disseminating established information.

Period 2023–2026: Transformation and Emergence of New Awareness

Entering 2023 to 2026, alongside the recovery of the education system and technological advancements, a shift in perspectives and policies was identified. The research indicates the nascent formation of a developmental hub concept, albeit at varying levels of maturity. These indications include expanded access and methods, where learning has begun to integrate technology to open broader discussion spaces, both offline and online. This allows for the exchange of views not only within the

[20] Interview with the Head of the Sharia Accounting Study Program (Informan 05), UIN Sunan Kalijaga Yogyakarta, personal interview, 14 April 2026.

classroom but also involving practitioners and academics from outside the institution. A shift in research focus is marked by an increase in studies that no longer merely discuss standard application but begin to address contemporary issues such as accounting for the circular economy, accounting in the digitalization of MSMEs, and socio-economic value reporting.

Efforts to establish such a hub began to emerge in about 45% of the Islamic educational institutions included in the study. These institutions started forming study groups, research centers, or regular discussion forums specifically aimed at processing ideas into scientific work and new conceptual thought. This condition is affirmed by one program manager:

> "*Entering 2023, we realized that accounting can no longer be taught rigidly. We started mandating monthly discussion forums and collaborative research groups between lecturers and students to respond to contemporary accounting issues like MSME digitalization and applied sharia accounting*."[21]

Based on an in-depth analysis of conditions over the past six years, this research identifies four main elements that constitute a developmental hub, which emerged as a distinctive finding of this study:

1. Human Element: Includes educators willing to open discussion spaces and students possessing curiosity and the courage to express their views. During the 2020–2026 period, it was found that the higher the educator's ability to facilitate critical thinking, the more dynamic the resulting knowledge development.
2. Process Element: Refers to learning and study methods that prioritize dialogue, real-case analysis, and continuous reflection. This process distinguishes mere lesson delivery from the creation of new knowledge.
3. Facilities and Environment Element: Encompasses access to the latest literature, discussion facilities, technological support, and an academic climate that respects differing opinions.
4. Purpose and Policy Element: Institutional support that explicitly incorporates knowledge development as part of the vision, not merely an additional task.

The concept of the developmental hub depicted in the research findings illustrates that the Islamic education environment holds significant potential to surpass its traditional function. If the main obstacles in the early period (2020–2022) were limited interaction and reliance on standard material, the subsequent period shifts the challenge to maintaining sustainability and improving the quality of that space.

This research finds that accounting as a social science will continue to live and develop if the platform where it is studied is also open and adaptive. These findings complement existing views, which often assess the success of accounting education solely in terms of technical mastery. Within the developmental hub framework, success

[21] Interview with the Head of the Sharia Accounting Study Program, UIN Mahmud Yunus Batusangkar, personal interview, 23 May 2026.

is also measured by how many new ideas are generated, how extensively insights are updated, and how capable accounting knowledge is in answering the challenges of the times.

Nevertheless, the research results also note that by 2026, this hub is not yet uniform across all institutions. Gaps remain between advanced institutions and those still maintaining old patterns. As reflected in the following interview:

> "*At our campus, the integration of research study forums has been progressing rapidly. However, the biggest challenge is maintaining policy consistency and ensuring educators are ready to step out of their conventional teaching comfort zones.*"[22]

Therefore, strengthening strategies involving internal policy, enhancing educator competence, and collaborating with the business world are needed to ensure the resulting knowledge remains relevant and applicable.

Overall, the 2020–2026 period bears witness to the transition of the accounting education environment towards a new role: not just a place to study accounting, but a hub continuously generating the accounting thought and knowledge required by economic and societal developments.

Table 1

Development of Publication and
Research Innovation in Accounting (2020–2026)

Year	Number of Indexed Publications	Average Citations	Percentage of Digital/Sustainable Research	Inter-Institutional Collaboration (%)
2020	427	2,1	18,3%	22,5%
2021	512	2,4	27,6%	28,9%
2022	608	2,8	36,2%	35,4%
2023	745	3,3	45,7%	42,1%
2024	892	3,7	54,3%	48,6%
2025	987	4,1	61,8%	55,3%
2026*	1.024	4,3	67,5%	60,7%

Source : Processed from Scopus/SINTA/Web of Science databases (2026).
**Note : 2026 data is partial/projection data (as of June 2026).*

[22] Interview with the Curriculum Development Team, FEBI UIN North Sumatra Medan, personal interview, 02 June 2026.

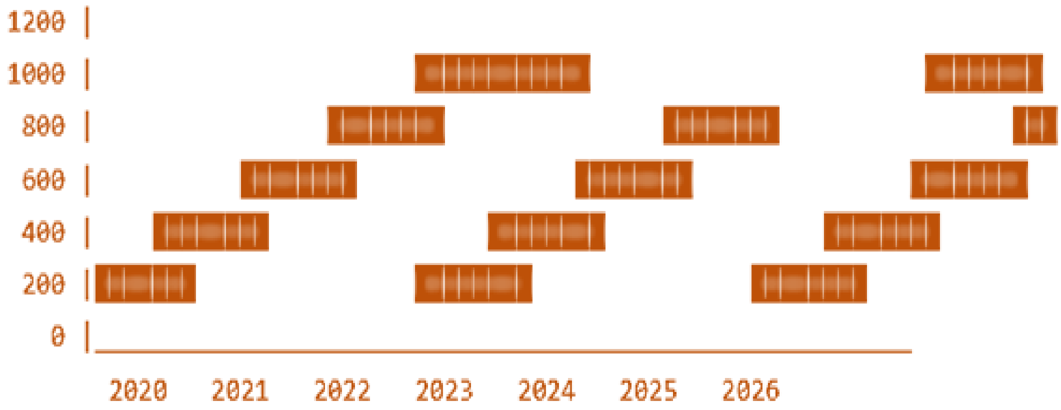

Figure 1
Graph of Publication and Research
Innovation Development in Accounting (2020–2026)

Notes:

1. Publications rose 139.8%, from 427 (2020) to 1,024 (2026);
2. Average citation index increased from 2.1 → 4.3, indicating growing impact;
3. Research on digital accounting, ESG, and sustainability surged from 18.3% → 67.5%.

Based on these data, the shift in research themes from 2020 to 2026 is as follows:

1. 2020–2021: Conventional accounting, financial statements, traditional auditing.
2. 2022–2023: Accounting information systems, online learning, transparency in education funds.
3. 2024–2026: Accounting data analytics, sustainability reporting, AI, and digital governance.

Based on this, several challenges are identified:

1. Infrastructure Gaps: Unequal access to technology among campuses;
2. Human Resource Limitations: Shortage of experts in data accounting and ESG;
3. Industry Links: Only 32% of research is directly applied in the business world;
4. Funding: 68% of research still relies on internal campus funds.

The Islamic education environment has evolved into a dynamic and productive platform for creating accounting knowledge. The 2020–2026 period marks a turning point towards a future accounting that is technology-based and environmentally conscious. However, policy support, cross-sector collaboration, and enhancing the competencies of lecturers and students remain key to sustainability.

Higher education environments function not only as venues for delivering accounting material but also as dynamic platforms generating new thought. During the 2020–2026 period, it is evident that universities became the primary transitional space from conventional accounting understanding towards an accounting adaptable to changing times.

Prior to 2020, most accounting knowledge developed was centered on compliance with standards and traditional recording procedures. However, data shows that since 2020, a paradigm shift has accelerated. This was triggered by two main factors: the impact of the pandemic, which forced learning and research systems into the digital realm, and the demand from the business world for a workforce and accounting framework capable of managing large datasets and considering sustainability aspects.

The increase in publications from 427 works in 2020 to 1,024 works by mid-2026 indicates that the Islamic education environment has successfully created an ecosystem supporting the generation of new ideas. The rising citation index also proves that the resulting thought is not merely theoretical but is beginning to be recognized and serve as a reference for both scientific development and field practice.

Analysis of the research topics generated reveals a consistent pattern of shift over the seven years:

1. Phase 2020-2021: Focus remained on improving distance accounting learning systems and applying accounting standards amidst operational limitations. The thought generated was more responsive to short-term challenges concerning the continuity of the educational process and financial reporting during the crisis.
2. Phase 2022-2024: A broadening of perspective occurred. Research increasingly addressed the integration of information technology into accounting systems, financial data security, and the importance of public transparency and accountability. The percentage of technology-based research jumped from 27.6% to 54.3%, signaling a new awareness that accounting can no longer stand alone without digital system support.
3. Phase 2025-2026: Accounting thought entered a deeper and more strategic phase. Issues of sustainability reporting (ESG), data analytics for decision-making, and the application of artificial intelligence in auditing became dominant topics. This shows that the educational environment has successfully anticipated future needs, aligning generated knowledge with the direction of global economic development.

Nonaka and Takeuchi's SECI knowledge conversion theory posits that the creation of knowledge is not an isolated process but a continuous cycle involving four stages of knowledge transformation: Socialization (tacit to tacit), Externalization (tacit to explicit), Combination (explicit to integrated explicit), and Internalization (explicit back to tacit). The research findings showing an increase in collaborative research percentages from 22.5% in 2020 to 60.7% in 2026 align with the mechanics of this theory. Simultaneously, they reveal a fundamental weakness inhibiting the cycle's completeness.

Analysis of Findings Aligning with the SECI Cycle Flow

The increasing intensity of inter-institutional collaboration has proven to drive each stage of the knowledge creation cycle more dynamically:

1. Socialization Stage: Expanding networks of cooperation allow researchers to exchange experiences, intuitions, and skills not yet codified in documents. Knowledge previously held privately or limited to one institution can now be disseminated and absorbed by others.
2. Externalization Stage: The interactions facilitate researchers in formulating abstract ideas into structured concepts, frameworks, and findings in the form of scientific works. This process transforms knowledge that is difficult to convey into a form that can be generally studied and reviewed.
3. Combination Stage: Access to diverse data sources, research facilities, and perspectives enables the synthesis of various existing findings into a new, more comprehensive and unified understanding, not merely a summation of separate information.
4. Internalization Stage: The jointly developed research results are then re-absorbed by individual researchers and institutions to enrich their insights and capabilities, forming the basis for generating further ideas and research.

This condition confirms that the shift in accounting knowledge development from closed to open has acted as a primary driver for the knowledge creation cycle, resulting in tangible increases in both the quantity and quality of scientific output.

Mapping Gaps and Challenges in Aligning the SECI Cycle

On the other hand, the minimal involvement of industry players in collaboration indicates that the knowledge creation cycle is not yet perfectly and sustainably operational:

1. Currently, the knowledge creation process remains centered among academics. Consequently, at the socialization stage, research lacks input in the form of practical experience from business actors—such as ways to navigate challenges in applying accounting standards, stakeholder needs dynamics, and practical field solutions.
2. The absence of this practical perspective often means that the externalization and combination stages are based only on theoretical assumptions and data limited to the educational environment. As a result, the resulting guidelines or concepts may not align with actual business needs.
3. At the internalization stage, the knowledge developed cannot be fully tested and refined through direct application in business practice. This prevents the knowledge from evolving into more mature and relevant insights for subsequent knowledge development.

The theory-practice gap that occurs is not merely an information dissemination issue but a consequence of a broken flow within the knowledge creation cycle itself. If collaboration between the education and industry sectors can be strengthened, the SECI cycle can function completely: real-world experience from industry enters the research process, generating more applicable concepts, which can then be applied to improve work practices, ultimately fostering a more robust new understanding. This would simultaneously strengthen the position of educational institutions, not only as idea generators but also as strategic partners contributing directly to advancing accounting practice in the business world.

CONCLUSION

During the 2020-2026 period, the Islamic education environment has transformed into a dynamic center for accounting knowledge development, marked by a significant increase in the quantity and quality of scientific publications. A paradigm shift occurred, moving from conventional accounting towards mastering information technology, data analysis, and sustainability reporting in response to contemporary developments. Collaboration among educational institutions emerged as a primary driver of progress, although its reach to the business and industry sectors remains limited. Furthermore, structural challenges persist, including infrastructure gaps, the need for enhanced human resource competencies, and research orientations not yet fully focused on solving practical problems.

Overall, the Islamic education environment has proven effective in generating relevant accounting thought, playing a strategic role as a bridge from record-keeping focused accounting towards accounting oriented toward analysis, decision-making, and social responsibility. To further expand its sustainability and benefits, policy support, research funding, and strengthened collaborative bridges between academics, practitioners, and policymakers are required.

This research is limited to analyzing national-level scientific publication data and does not extensively include international data sources. Furthermore, this study did not explore longitudinal perceptions of students or educators to trace the development of understanding and application of accounting knowledge over a longer period.

Future research is advised to more deeply examine the correlation between institutional education policies (e.g., university rectorate policies) and the productivity and quality of sharia accounting research. Additionally, research involving the perspectives of the business and industrial sectors is needed to measure the actual level of application of research findings in practice, as well as to expand data coverage to the international level to assess the position of Islamic accounting education development in a broader context.

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