Jurnal Masharif al-Syariah: Jurnal Ekonomi dan Perbankan Syariah
ISSN: 2527 - 6344 (Printed), ISSN: 2580 - 5800 (Online)
Accredited No. 204/E/KPT/2022
DOI: https://doi.org/10.30651/jms.v11i4.31893
Volume 11, No. 1, 2026 (133 - 148)
Received 28 Apr 2026, Accepted 01 May 2026, Published Online: 05 May 2026

BIBLIOMETRIC ANALYSIS STUDY OF FISCAL POLICY RESEARCH DEVELOPMENT IN ISLAMIC ECONOMICS 2010-2025

Dida Rukmana, Yulianti Ika Susilawati
STEI Bina Cipta Madani
Correspondence email : yulianti@stei-bcm.ac.id

Abstract

Policy fiscal hold role strategic in guard stability and encouragement growth economy . In Islamic economics , policy fiscal No only goal - oriented macroeconomics , but also directed For realize justice social and welfare through instrument fiscal based sharia values . As the increase attention academic to Islamic economics , studies about policy Islamic fiscal development through various approach , good conceptual , normative , and empirical , with focus on the role of the state and instruments Islamic fiscal in system modern economy . Although study about policy Islamic fiscal has Lots done , partly big Still nature conceptual and based studies library , while mapping development research in a way quantitative and visual in term long Still limited . Research This use approach analysis bibliometrics For map development research policy fiscal in Islamic economics during period 2010–2025 with utilizing publication data indexed by Google Scholar through device Publish or Perish and VOSviewer software . Analysis results show existence improvement significant amount publications , especially after 2020. Mapping bibliometrics identify eight cluster main with domination theme Islamic economics , policy fiscal , zakat, and the Indonesian context . The overlay visualization shows shift focus study from study conceptual going to analysis empirical and applicable , while visualization density indicates that study empirical Still relatively limited . Findings This show that research policy fiscal in Islamic economics continues growing , but Still need strengthening of the study empirical and perspective cross- country research This expected can become references for development research academic as well as support formulation policy more Islamic fiscal effective and sustainable .

Keywords **:** policy Islamic fiscal , Islamic economics , analysis bibliometrics , VOSviewer , Google Scholar

1. Introduction

Policy fiscal is one of the instrument main for government For stabilize and push growth economy a country. Through policy This government can influence level growth economy , inflation unemployment , as well as distribution income in society . In context economy Islam and conventional , policy fiscal hold role important in guard stability economy and achieve objective development sustainable . (Lubis, Majid, and Harahap 2024) .

In a way etymology of the word fiscal Alone originate from English , ' *fiscal* ' which refers to everything something related with state finances . When combined become ' *fiscal policy'* or policy fiscal This refers to action or policy specific related government with expenditure , income , finance , (Markavia, Febriani, and Latifah 2022) .

In view Islam , policy fiscal No just become tool management economy but also functions as instrument For straighten up mark justice and improve welfare society . Basic values like justice , welfare and balanced distribution become foothold main . Various instrument typical such as zakat, infaq , alms , and waqf utilized For reduce gaps and strengthen the sense of social solidarity . With arrange activity economy to be free from usury and harmful practices , policies fiscal Islam give a more approach ethical , inclusive and sustainable in guard stability economy as well as push development public .

The principles of Islam in field policy fiscal and management budget emphasize creation society that has distribution just wealth , with put material and spiritual values in a balanced degree . In Islamic views , policies fiscal functioning as instrument For control as well as direct behavior man through various incentives , both those obtained from improvement state revenues such as taxes , loans , and guarantee to shopping government . In a country, policy fiscal ideally in harmony with Islamic values and teachings , because objective main from the Islamic religion is realize welfare for all over people humans . (Muchlis and Wahyudi 2023) .

Related studies with policy fiscal in perspective Islam has Lots carried out by a number of researchers like (Maulana, Salim, and Monza 2023) (Lubis, Majid, and Harahap 2024) (Lazuardi, Buana, and Yogyakarta 2025) (Fitriani 2024) (Desfiansyah, Az-Zahra, and Zahra 2023) (Mujasmara, Panggabean, and ... 2023) (Rahmawati 2016) . Some of them use approach *Systematic Literature Review* (SLR) such as (Maulana, Salim, and Monza 2023) (Fitriani 2024) (Desfiansyah, Az-Zahra, and Zahra 2023) . However , research that only depend on SLR method tends to own limitations in map pattern development study in a way quantitative , so that not enough capable describe structure , trends , and relationships between topic in a way comprehensive .

Furthermore , in 2024 there will be research that combines approach *Systematic Literature Review* (SLR) and analysis bibliometrics . Second approach the used For study as well as map study in field related , so that potential identify direction and opportunities future research . Research conducted by (Lubis, Majid, and Harahap 2024) study analysis bibliometrics policy fiscal in Islamic view . However , research the use relative

amount of data limited namely 9 papers, so that allows occurrence taking insufficient conclusion accurate .

In addition , in 2025 it will also be carried out study with approach bibliometrics by (Lazuardi, Buana, and Yogyakarta 2025) Unfortunately , research This Not yet to the stage mapping opportunity study upcoming in a way explicit , so that Still leaving room For development further study in-depth and comprehensive related policy fiscal in perspective Islam .

Based on condition mentioned , it is necessary research that is capable map development research policy fiscal in Islamic economics in general systematic , quantitative , and visual. Therefore that , research This aim For analyze development research policy fiscal in Islamic economics during 2010–2025 period using approach analysis bibliometrics with help device Publish or Perish and VOSviewer software . Research This expected can give description comprehensive about trend publication , focus studies , as well as direction development study policy Islamic fiscal , at the same time open opportunity study empirical in the future .

2. THEORITICAL REVIEW

1. Policy Fiscal

Policy fiscal is policy related government with management state revenues and expenditures for reach objective economy macro , such as growth economy , stability price , reduction unemployment and equality income . In theory economy macro , policy fiscal used as instrument main For influence request aggregate through arrangement taxes , shopping government and financing budget (N. Gregory Mankiw, Ricardo Reis 2003)

In development , policy fiscal No only functioning as tool stabilization economy term short , but also as instrument development term long . Recent studies show that policy fiscal own role strategic in guard resilience economy , stability social , as well as support inclusive and sustainable development (Blanchard 2023)

2. Policy Fiscal in Islamic Economic Perspective

In perspective Islamic economics , policy fiscal No solely efficiency - oriented economy , but directed For realize justice social and welfare people . The main goal policy Islamic fiscal is reach *falah* through distribution fair wealth , balance between interest individuals and society , as well as protection to group prone to (Primary 2025) . Principles the based on sharia values that emphasize justice , welfare and responsibility answer social state (Miskiyah et al. 2022)

Policy Islamic fiscal policy places the state as actor active in management finance public in a way ethical and transparent . The state plays a role direct activity economy to be free from practice usury , speculation excessive , and accumulation wealth in groups certain . With Thus , the policy Islamic fiscal functions as instrument controller economy at a time mechanism redistribution sustainable income (Fitriani 2024)

3. Instruments Policy Islamic Fiscal

Source state revenue in system Islamic fiscal matters include zakat, kharaj , jizyah, usyur , khums , waqf , and other managed halal income through *Baitul Mal* . Among instrument mentioned , zakat has role central Because functioning as instrument redistribution income and poverty alleviation poverty . Zakat is not only nature individual obligations , but also have dimensions policy public when managed in a way integrated by the state (Dr. Rozalinda 2014)

Study latest show that integration of zakat into in policy fiscal national potential strengthen system protection social and reduce inequality economy in a way significant (Izza 2024) Apart from zakat, there is also state spending policy Islamic fiscal policy is directed For fulfil need base society , such as education , health , and infrastructure public , to support welfare social in a way comprehensive .

4. Principles of Justice and Redistribution in Policy Islamic Fiscal

Justice distribution is fundamental principles in Islamic economics must realized through policy public , including policy fiscal (Pratama et al. 2025) . Islam emphasizes that riches No may circulating only among group certain , but rather must distributed in a way fair throughout layer society . Therefore that , policy Islamic fiscal is designed For ensure fulfillment need base individual as well as guard balance social and economic .

Policy Islamic fiscal functions as instrument redistribution that is not only nature economic , but also social and moral. The state has not quite enough answer For ensure access public to service public as well as increase welfare social . Recent studies show that policy Islamic fiscal capability contribute to the reduction inequality and improvement welfare in a way sustainable if supported by good governance and policies data- based (vidairotul Hamidah 2024)

5. Analysis Bibliometrics in Islamic Economic Studies

Analysis bibliometrics is method quantitative used For map development study scientific based on publication data , citations , and keywords . Approach This allows researchers For identify trend research , topic dominant , and connection between theme in something field science . In study economics , analysis bibliometrics play a role important in evaluate structure and dynamics development knowledge knowledge .

In a number of year lastly , analysis bibliometrics the more Lots used in study Islamic economics and finance . Approach This assessed effective in reveal dynamics research , patterns collaboration authors , and direction development theme study in a way (Donthu et al. 2021) With utilise device soft such as Publish or Perish and VOSviewer , analysis bibliometrics capable serve systematic visual mapping about development research policy fiscal in Islamic economics .

Based on a number of reference journal that discusses policy fiscal Islam, arranged table *state of the art* which then used writer as base For complete limitations study .

Author and Year	Title	Limitation

Authors : Muhammad Syahdan Maulana, Faris Salim, Daffa Monza **Year published : 2023** (Vol. 7 No. 1, February 2023)	*Policy History Fiscal in Islam*	Study This discuss policy Islamic fiscal which is still nature common and not yet study in a way deep its implementation in practice policy fiscal in modern states.
Authors : Bela Fitriani, Ni'mah Mu'aliyah, Muhammad Azhar Husni, Muhammad Taufiq Abadi **Year published : 2024** (accepted February 2024, Journal of Science Student Research Vol. 2 No. 1)	Islamic Economic Perspectives on Policy Fiscal	Study This limited to studies library with approach qualitative so that nature conceptual .
Writer : Ismul Fakhri Lubis, M. Shabri Abd. Majid, Isnaini Harahap **Year published : 2024**	Analysis Study Bibliometrics : Framework Policy Fiscal in Islamic Economics	Study This limited to analysis bibliometrics using secondary data from publication indexed by Scopus, so that nature descriptive and not yet study implementation policy Islamic fiscal empirical .
Author : Bintang Lazuardi Buana Muslim Fortress year publication : 2025	Bibliometric Study About Policy Fiscal in Indonesia	Study This own limitations , including the data used only sourced from the Scopus database and using limited keywords allows existence study irrelevant that is not identified , and the number relatively few articles were analyzed For period long time
Author : Nabilla Az-Zahra; Maylaffayza Permata	Role of Government in Push Sharia Economic	study This more nature conceptual and normative

Shifa; Fadlan Desfiansyah ; Fatimah Zahra Year publication : 2023	Growth through Policy Fiscal	with depend on source literature , so that Not yet describe implementation policy sharia fiscal in Indonesia in general specific and based on the latest data .

Study on policy fiscal in Islamic economics has develop in various approach research . Most of study beginning focus on discussion historical , conceptual , and normative , especially in explain principles policy Islamic fiscal as well as role instrument fiscal such as zakat, infak and waqf in realize justice distribution . Research (Maulana, Salim, and Monza 2023) , for example , examines history policy fiscal in Islam, however Not yet examine implementation policy Islamic fiscal in the context of the modern state in general empirical and measurable .

Domination approach conceptual is also seen in research (Fitriani, Mu'aliyah, and ... 2024) who studied policy fiscal from perspective Islamic economics through studies bibliography . Although strengthen runway theoretical , research the Not yet capable describe dynamics development research policy Islamic fiscal quantitative and show direction shift focus study from time to time (Pratama, Muhksin, and Suhartini 2025) . This is indicates that study policy Islamic fiscal still Lots based on analysis normative and not yet supported mapping systematic research .

As developments develop methodology , some study start adopt approach bibliometrics . (Lubis, Majid, and Harahap 2024) use analysis bibliometrics For compile framework policy fiscal in Islamic economics . However , research the Still own limitations on the amount of data and database coverage , so that results mapping Not yet fully reflect structure and trends research in a way comprehensive . In addition , the analysis carried out Not yet highlight in a way clear opportunity study empirical as a research agenda advanced (Alfajri et al. 2026) .

Study other bibliometrics conducted by (Lazuardi, Buana, and Yogyakarta 2025) focus studies on policy fiscal in Indonesia. Although give description beginning about development study policy fiscal , study This Not yet in a way specific study policy fiscal in perspective Islamic economics and Not yet identify shift focus research from study conceptual going to approach empirical and applicable . Limitations amount articles and relative use of keywords narrow also has potential limit coverage results mapping .

In a way overall , research previously show that study policy fiscal in Islamic economics is still dominated by the approach conceptual , normative , and studies literature . The Systematic Literature Review approach is indeed give synthesis deep theoretical , but Not yet capable map development research in a way quantitative and visual. Existing

bibliometric studies are still limited Good from side data coverage , range time , and depth analysis to dynamics and direction study .

Based on gap study said , research This take different positions with apply analysis bibliometrics in a way comprehensive to publication policy fiscal in Islamic economics during period 2010–2025. With utilizing publication data Google Scholar indexed and visualized use VOSviewer , research This No only map trends and clusters research , but also identify shift focus study from approach conceptual going to analysis empirical and applicable . With Thus , research This contribute in fill in emptiness literature as well as strengthen findings that research policy fiscal in Islamic economics is still need development studies empirical and perspective across countries, as confirmed in part conclusion .

3. Research Methods

Study This use approach bibliometrics through analysis descriptive , with stages research presented in Figure 1 .

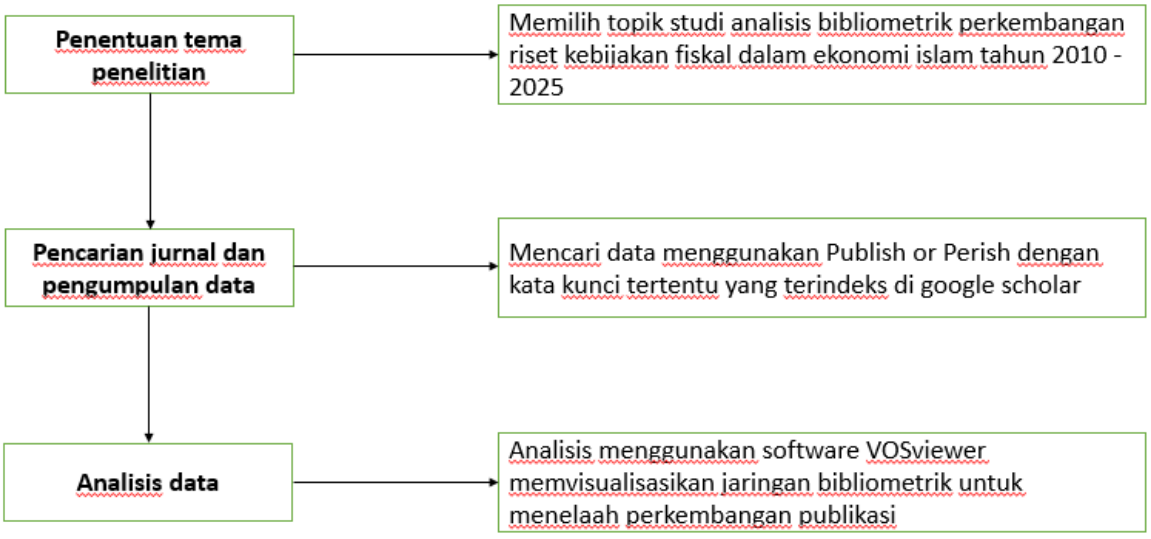


Figure 1. method study

- Study This use approach bibliometrics with objective mapping and analyzing development research related policy Islamic fiscal . Stage beginning study started with determination topic research that is specific focused on the study policy fiscal in Islamic perspective . Determination topic done For ensure direction study still focused and relevant with development literature latest .
- Stage next is publication data collection and search related scientific with policy Islamic fiscal . Data collection was carried out use device Publish or Perish software with utilizing the Google Scholar database. The search process using the title words " policy" fiscal ” and keywords “Islamic Economics” for netting articles that have relatedness direct with topic research . Criteria data restrictions are

applied to the range time publication 2010 to 2025 in order to obtain description up- to -date and relevant research with condition academic latest .

- Stage furthermore is data processing and analysis using approach bibliometrics . Publication data that has been collected analyzed use device soft VOSviewer . Device soft This used For visualize network bibliometrics , such as relatedness inter - keyword , relationship collaboration authors , and pattern development topic research . Through analysis this research capable identify trend publication , focus study dominant , and opportunities study advanced in field policy Islamic fiscal analysis results bibliometrics Then interpreted in a way descriptive For give description comprehensive about dynamics and direction development research policy Islamic fiscal .

4. Results And Discussion

Publication data search and collection done use device Publish or Perish software with utilizing the Google Scholar database. The search process using the title words " policy" fiscal ” and keywords “ Islamic economics ” with a maximum limit results as many as 1000 documents . However , the number successful publication identified as many as 426 documents with total citations reached 2,824. The data covers article journals and works other scientific fields that have relatedness direct with topic study .

Data restrictions are applied to the range time publication 2010 to 2025 for get description development relevant research with dynamics academic contemporary . The result is as following :

Year	Amount Publication	Year	Amount Publication
2010	3	2018	15
2011	2	2019	21
2012	4	2020	30
2013	5	2021	39
2014	4	2022	68
2015	5	2023	97
2016	10	2024	99
2017	14	2025	15
Total			426

BIBLIOMETRIC ANALYSIS

Analysis bibliometrics in study This utilise device soft VOSviewer For mapping and visualizing connection interdata publication . VOSviewer chosen Because his abilities in display structure intellectual something field study visually and systematically . The results of the analysis show that three form visualization main ones , namely network visualization, overlay visualization, and density visualization.

Network visualization depicts relatedness interword represented key in form circle with different sizes and colors . Circle colors show keyword clusters , whereas size circle reflect frequency keyword occurrence the in publication . Circles and text that are sized more big indicates keywords that have intensity emergence more higher and more roles dominant in structure study .

Based on results mapping , research This identify eight cluster the main ones that are formed from connection interword key . Every cluster represent focus and theme different research in study policy fiscal Islamic economics . Diversity cluster the show that study policy fiscal in Islamic economy is growing multidimensionally and encompassing various perspective analysis .

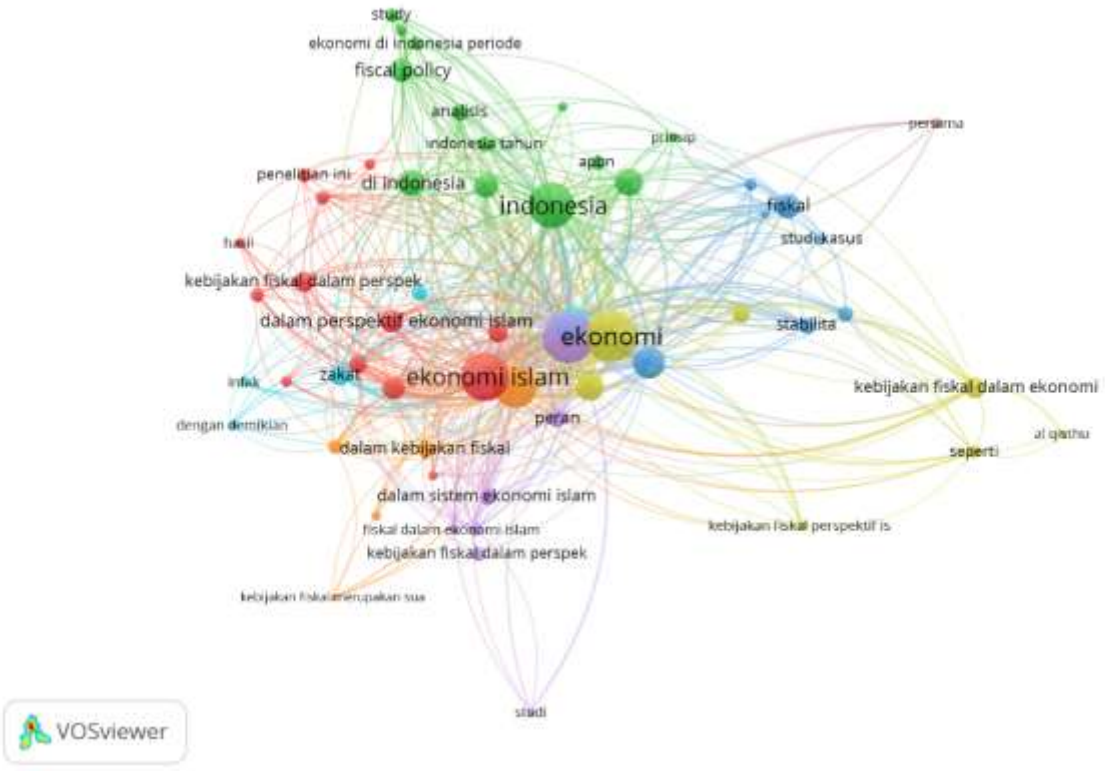


Figure 1. Network Visualization

Source : VOSviewer (2025)

Mapping results use VOSviewer show structure keyword network study policy fiscal in mutually beneficial Islamic economics connected . Visualization map show that keyword **“ economics ”** and **“ Islamic economics ”** be in position central . Condition This show that second term the become axis main in development research policy fiscal based Islamic values during period 2010–2025.

Based on results analysis , formed **eight keyword clusters** each representing focus different studies .

Cluster First marked with keyword dominance *Islamic economics* , *zakat* , *infak* , and *policy fiscal in perspective Islamic economics* . Cluster This reflect focus research on instruments traditional Islamic fiscal and its role in support justice distribution as well as welfare social . The height connectedness between keywords in cluster This show that zakat and infak often analyzed as an integral part of policy Islamic fiscal .

Cluster second keyword - centric *Indonesia* , *fiscal policy* , *APBN* , and *analysis* . Cluster This describe trend study empirical studies policy Islamic fiscal in context Indonesian national . Focus study Lots directed at the role state budget , policy government , and implementation Islamic values in system fiscal national .

Cluster third dominated by keywords *fiscal* , *stability* , and *studies case* . Cluster This show attention researchers to impact policy fiscal to stability economics . Approach studies case often used For evaluate effectiveness policy Islamic fiscal in face instability economy and crisis .

Cluster fourth related with keywords *policy fiscal in economics* and *policy fiscal Islamic perspective* . Cluster This reflect study comparative between policy fiscal conventional and policy fiscal based Islamic principles . Research in cluster This generally nature conceptual and normative .

Cluster fifth display related keywords with *roles* and *systems Islamic economics* . Cluster This emphasize role policy fiscal in support objective Islamic macroeconomics , such as equality income and development sustainable .

Cluster other show more connectedness small , but still relevant , such as study theoretical general , terminology policies , and strengthening runway conceptual Islamic economics . Clusters This functioning as supporters development framework theoretical in study policy Islamic fiscal .

In a way Overall , the network visualization shows that study policy fiscal in Islamic economy is growing in a way structured and interconnected integrated . Keyword dominance certain signify concentration research on issues distribution , the role of the state, and stability economy . However , the limitations connectedness in several clusters also indicate existence opportunity study advanced , especially in studies empirical cross-country and evaluation policy Islamic fiscal policy based on quantitative data .

Overlay Visualization

Overlay visualization analysis is used For identify development topic study policy fiscal in Islamic economics based on dimensions time . Visualization This show change focus study from year to year through difference gradation color in keywords , so give description about dynamics direction study during period 2010–2025.

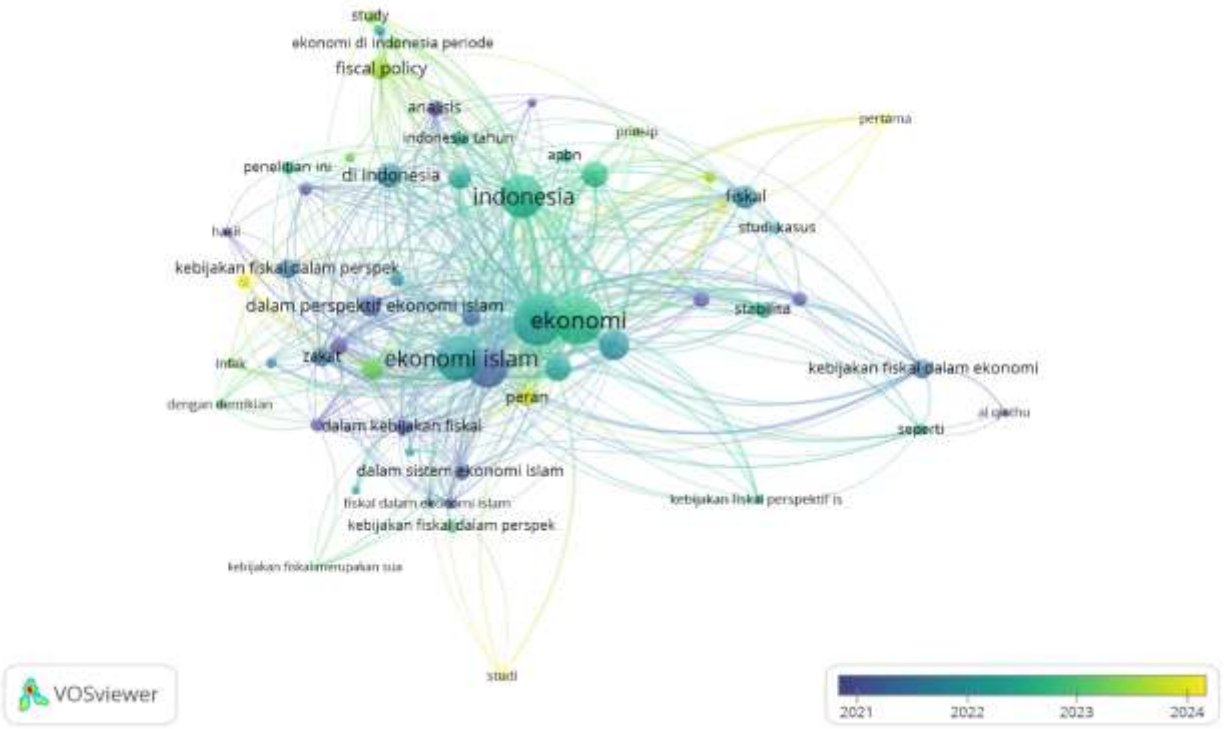


Figure 2. Overlay Visualization
Source : VOSviewer (2025)

Overlay visualization depicts dynamics development topic study policy fiscal in Islamic economics during 2010–2025 period . Visualization map display gradation colors that represent time publication , where the color more dark show themes that developed during the period early , whereas color more bright reflect topics that emerged during the period latest .

At the stage early research dominated by keywords economics , Islamic economics , and policy fiscal in perspective Islamic economics . Dominance color dark on keywords the show that study beginning more focus on discussion conceptual and normative as foundation development policy Islamic fiscal .

In the period next , it happened shift focus to more topics contextual , especially those related to with Indonesia, fiscal policy, and the state budget. The emergence of color green on keywords This show increasing attention to analysis policy Islamic fiscal in framework system fiscal national and implementation policy public .

In the most recent period , visualization show keywords with color more bright , like fiscal , study cases , stability , and principles . Findings This indicates increasing trend study

empirically focused on evaluation impact policy Islamic fiscal policy towards stability economy as well as effectiveness policy in context certain .

In a way Overall , the visualization overlay shows existence change direction study from approach conceptual going to analysis empirical and applicable . Shift This confirm that study policy fiscal in Islamic economics continues growing and getting bigger relevant in answer challenge economy contemporary .

Density Visualization

Density visualization is used For show level keyword intensity and concentration in study policy fiscal Islamic economics . Visualization This represent frequency keyword occurrence through difference color , where the brightest color show the most dominant topic , whereas more colors dark signify relative theme seldom researched .

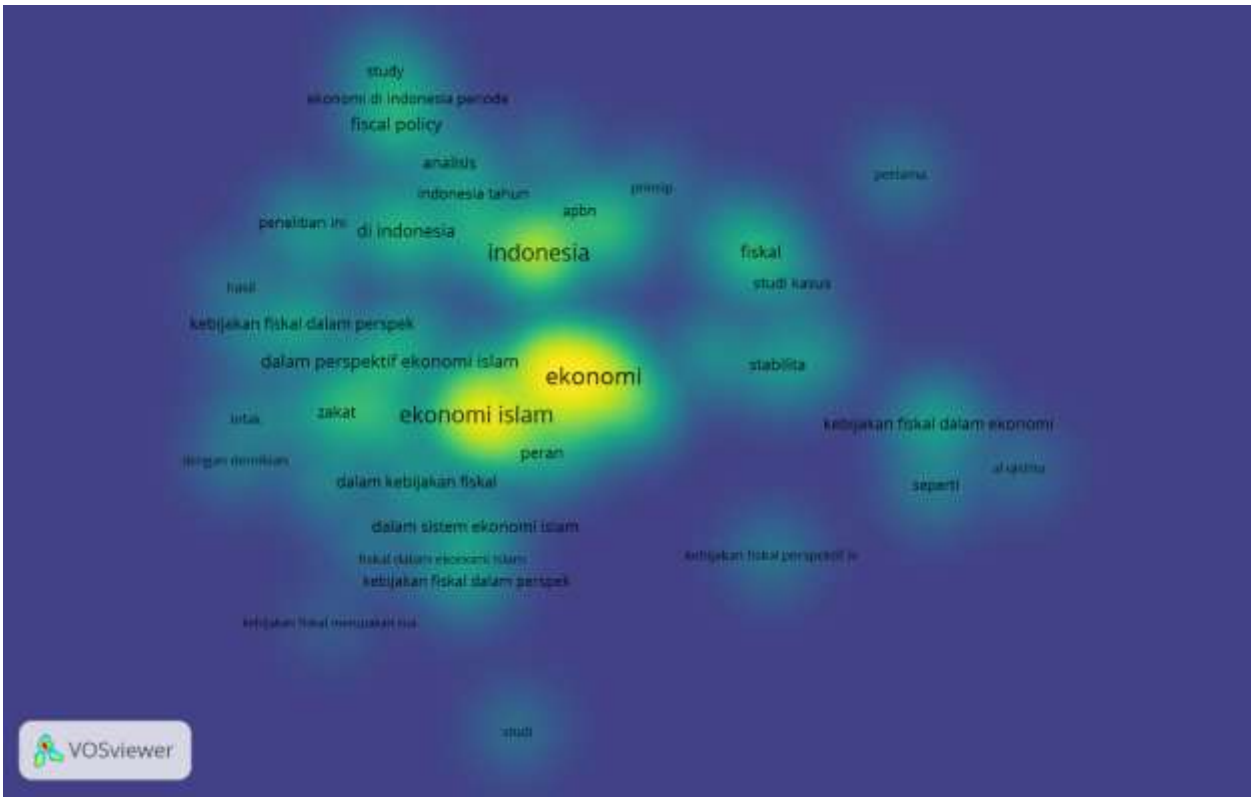


Figure 3. Density Visualization

Source : VOSviewer (2025)

Visualization results show that keyword **economics** and **Islamic economics** own level density highest . This is indicates that second topic the become center main in study policy fiscal based Islamic values . Density high in this area reflect focus strong research on aspects conceptual and framework base Islamic economics in discussion policy fiscal .

In addition , keywords like **Indonesia** , **APBN** , and **policies fiscal** also shows level sufficient density high . Findings This confirm that study policy fiscal Islamic economics a lot context - directed Indonesian national , especially in analysis policy budget and the role of the state. On the other hand , some keywords others , such as **studies cases** , **stability** , and evaluation policy , have level higher density low . Condition This show that topic empirical and evaluative Still relatively limited and open opportunity development study further continuation in-depth and data -driven .

In a way overall , third type visualization show pattern development research policy fiscal in mutually beneficial Islamic economics complete . Network visualization reveals structure thematic study through relatedness interword key and show that economy as well as Islamic economics plays a role as center network research . Visualization This confirm existence concentration research on instruments Islamic fiscal policy , the Indonesian context , and the role of policy fiscal in system Islamic economics .

Overlay visualization shows dynamics time in development topic research . In the period early research dominated by studies conceptual and normative . Over time , the focus study shift to direction further study applicable and empirical , such as analysis policy fiscal national , stability economics , and studies case . Shift This show improvement relevance research to need analysis policy actual .

Temporary that , density visualization confirms level intensity discussion topic research . Keywords economics and Islamic economics have density highest , indicating domination studies on fundamental and conceptual aspects . On the other hand , topics empirical and evaluative show higher density low , which indicates Still openness room study advanced For strengthen study policy data- based and context- based Islamic fiscal specific .

Academic Implications

Analysis results bibliometrics in study This give implications important for development study academic in the field Islamic economics , in particular policy Islamic fiscal mapping trend publications and clusters study show that study policy Islamic fiscal still dominated by the approach conceptual and normative , while study based empirical and evaluative Still relatively limited . Condition This indicates the need shift orientation research going to analysis data -based for strengthen validity and relevance policy Islamic fiscal in context modern economy .

In addition , the overlay and density visualization results reveal existence shift focus study from discussion principles and concepts base going to study applicable , such as stability economics and studies case policy fiscal . Findings This open room for study continuation that combines approach Islamic economics with method quantitative , such as analysis econometrics , panel data, and evaluation policy based indicator macroeconomics . With Thus , research This can become references beginning for academics in designing a research agenda policy more Islamic fiscal empirical , contextual , and multidisciplinary .

Implications Of Islamic Fiscal Policy

From the side policies , findings study This give description that policy Islamic fiscal policy is increasingly relevant in answer challenge economy contemporary , especially in context stability economy and equality welfare . Dominance study policy Islamic fiscal in the Indonesian context shows existence opportunity big For integrate values Islamic fiscal in formulation policy public national , especially through optimization instrument such as zakat, infak , and state- based spending justice social .

However , limitations study identified empirical through density visualization analysis indicates that formulation policy Islamic fiscal still need support proof more empirical strong . Therefore that , maker policy need push collaboration between academics , institutions manager Islamic finance , and government For produce study data- based that can used as base formulation policy Effective and measurable Islamic fiscal policy . Policy integration Islamic fiscal with system fiscal national also needs directed at strengthening system protection social , reduction inequality economy , as well as achievement development sustainable in line with sharia principles .

5. Conclusion

Study This aim For mapping and analyzing development research policy fiscal in Islamic economics during 2010–2025 period using approach analysis bibliometrics . Based on results data search via Google Scholar with help device Publish or Perish software identified 426 relevant publications with topic research . Analysis results show that amount publication experience improvement significant , especially after 2020 , which marks increasing attention academic to policy fiscal in Islamic economics .

Mapping results use VOSviewer identify eight cluster main research that reflects diversity theme study , start from instrument Islamic fiscal policies such as zakat and infaq fiscal in Indonesian context , to study stability economics and studies case . Network visualization shows that Islamic economics and policy fiscal become center main network research . Overlay visualization indicates existence shift focus research from study conceptual and normative going to analysis empirical and applicable . While that , density visualization shows that topic empirical and evaluative Still own level relative density low compared to study conceptual .

Findings This show that research policy fiscal in Islamic economy is growing in a way progressive , but Still dominated by the approach theoretical . Therefore that , research furthermore need directed at strengthening studies empirical , evaluation policy data-based , as well as study cross- country for expand perspective and relevance policy Islamic fiscal . In overall , research This expected can become references for academics in develop study policy Islamic fiscal as well as for maker policy in formulate policy more Islamic fiscal effective , fair and sustainable .

BIBLIOGRAPHY

Alfajri, Dian Rizky, Irfan Aji Pratama, Syihabudin Said, and Isti Nuzulul Atiah. 2026.

"Revisiting Food Purchasing Intention Determinants: Strategic Roles of Social Media Promotion and Halal Labeling." *Airlangga Journal of Innovation Management* 07(01): 1–19.
Blanchard, Olivier. 2023. "Fiscal Policy under Low Interest Rates."
Desfiansyah, F, N Az-Zahra, and F Zahra. 2023. "The Role of Government in Encouraging Sharia Economic Growth through Fiscal Policy." *Al-Urban: Journal of Economics…* .
Donthu et al. 2021. "How to conduct a bibliometric analysis: An overview and guidelines."
Dr. Rozalinda, M.Ag. 2014. "Islamic Economics: Theory and Its Application to Economic Activities."
Fitriani, B. 2024. "Islamic Economic Perspective on Fiscal Policy."
Fitriani, B, N Mu'aliyah, and ... 2024. "Islamic Economic Perspective on Fiscal Policy." *JOURNAL OF SCIENCE …* .
Izza, R I. 2024. "Contextualization of Zakat Fiscal Policy in Alleviating Poverty in Indonesia (Study of Umar bin Khattab's Policy)." *Scientific Journal of Islamic Economics* .
Lazuardi, Bintang, Benteng Buana, and Yogyakarta State University. 2025. "Indonesian Journal of Economics and Statistics: A Bibliometric Study of Fiscal Policy in Indonesia." 5(1): 41–53.
Lubis, IF, MSA Majid, and I Harahap. 2024. "Bibliometric Analysis Study: Fiscal Policy Framework in Islamic Economics." *… : Journal of Economics and …* 9(204): 1892–1913.
Markavia, Reisa Nadika, Fidzri Nur Febriani, and Fitri Nur Latifah. 2022. "Fiscal Policy Instruments in an Islamic Economic Perspective." (April): 81–91.
Maulana, MS, F Salim, and D Monza. 2023. "History of Fiscal Policy in Islam." *Jurnal Khazanah Ulum …* .
Miskiyah, Z, A Zunaidi, S Almustofa, and M Suhardi. 2022. "Fiscal policy in an Islamic macroeconomic perspective. Istithmar, 6 (1), Article 1."
Muchlis, Bachtiyar Asrofi, and Amin Wahyudi. 2023. "FISCAL POLICY AND INTERNAL BUDGET." 8(30): 779–99.
Mujasmara, FD, RTT Panggabean, and ... 2023. "The role of fiscal policy on the economy in Indonesia." *Innovative: Journal Of …* .
N. Gregory Mankiw, Ricardo Reis, and Justin Wolfers. 2003. "Disagreement about Inflation Expectations."
Pratama, Irfan Aji. 2025. "Innovation in the Utilization of Ulos Cloth Scraps as a Preservation of Batak Culture in Facing the 2045 Demographic Bonus (Case Study of Ulos Hutaraja Village, Samosir Regency)." *Bajang Journal* 5(1): 77–90.
Pratama, Irfan Aji, Siti Aida Asa, Muh. Irwin, and Nadia Nuril Ferdaus. 2025. "Analysis of the Effect of TPT and HDI on the Number of Poor People." *PESHUM : Journal of Education, Social and Humanities* 4(3): 3859–66.
Pratama, Irfan Aji, Moh. Muhksin, and Nani Suhartini. 2025. "Unraveling the Contribution of Islamic Finance to Economic Growth with Inflation as a Mediator." *Jurnal Masharif al-Syariah: Jurnal Ekonomi dan Perbankan Syariah* 10(2): 1505–40.
Rahmawati, L. 2016. "Modern and Islamic Fiscal Policy Systems." *OECONOMICUS Journal of Economics* .

vidairotul Hamidah. 2024. “The Role of Fiscal Policy in Evaluating Zakat as an Effort to Address Poverty in Indonesia.”