

Share

JOURNAL OF ISLAMIC ECONOMICS AND FINANCE

Volume 13 | Number 2 | July - December 2024



Share

Jurnal Ekonomi dan Keuangan Islam

P-ISSN 2089-6239 | E-ISSN 2549-0648

Volume 13 | Number 2 | July - December 2024

Alamat Redaksi

Share: Jurnal Ekonomi dan Keuangan Islam
Fakultas Ekonomi dan Bisnis Islam UIN Ar-Raniry
Darussalam Banda Aceh, 23111
Telp/Fax. 0651- 7552966
E-mail: jurnal.share@ar-raniry.ac.id
Website: <http://jurnal.ar-raniry.ac.id/index.php/Share>

EDITORIAL BOARD

Editor in Chief

Prof. Dr. Azharsyah Ibrahim, Universitas Islam Negeri Ar-Raniry Banda Aceh, Indonesia

Managing Editor

Prof. Dr. Hafas Furqani, Universitas Islam Negeri Ar-Raniry Banda Aceh, Indonesia

International Editorial Board

Prof. Dr. Mehmet Asutay, Durham University, United Kingdom
Prof. Dr. Abdul Ghafar Ismail, Universiti Sains Islam, Malaysia
Prof. Dr. Beverly Dawn Metcalfe, American University of Beirut, Lebanon
Prof. Dr. Celeste P.M. Wilderom, University of Twente, Netherlands
Prof. Dr. Edward A. Pohl, University of Arkansas, Fayetteville, United States
Prof. Dr. Eka Srimulyani, Universitas Islam Negeri Ar-Raniry Banda Aceh, Indonesia
Assoc. Prof. Dr. Tawat Noipom, Prince of Songkla University, Thailand
Dr. Nor 'Azzah Kamri, University of Malaya, Malaysia
Dr. Maha Radwan, University of Turin, Italy
Asst. Prof. Dr. Fetullah Battal, Bayburt University, Turkey
Asst. Prof. Dr. Masahina Sarabdeen, Princess Nora bint Abdulrahman University, Saudi Arabia
Asst. Prof. Khairil Razali, The University of Newcastle, Australia
Assoc. Prof. Dr. Mohammad Irfan, NSB Academy, Bengaluru, India
Assoc. Prof. Dr. Mejd Aures Benlala, University of Batna 1, Algeria

Editor

Prof. Dr. Muhammad Yasir Yusuf, Universitas Islam Negeri Ar-Raniry, Indonesia
Asst. Prof. Dedy Sumardi, Universitas Islam Negeri Ar-Raniry, Indonesia
Assoc. Prof. Dr. Israk Ahmadsyah, Universitas Islam Negeri Ar-Raniry, Indonesia
Dr. Nevi Hasnita, Universitas Islam Negeri Ar-Raniry Banda Aceh, Indonesia
Dr. Fithriady Ilyas, Universitas Islam Negeri Ar-Raniry Banda Aceh, Indonesia
Farid Fathony Ashal, MA, Universitas Islam Negeri Ar-Raniry Banda Aceh, Indonesia

Associate Editor

Ana Fitria, M.Sc., Universitas Islam Negeri Ar-Raniry Banda Aceh, Indonesia
Hafizh Maulana, ME., Universitas Islam Negeri Ar-Raniry Banda Aceh, Indonesia
Arinal Rahmati, M.Ag., Sekolah Tinggi Ilmu Syariah Ummul Ayman, Pidie Jaya, Indonesia
Riza Aulia Azhary, M.Sc., Universitas Islam Negeri Ar-Raniry Banda Aceh, Indonesia
Isnaliana, MA., Universitas Islam Negeri Ar-Raniry Banda Aceh, Indonesia
Inayatillah Djakfar, MA.Ek, Universitas Islam Negeri Ar-Raniry Banda Aceh, Indonesia

Peer-Reviewers

Prof. Dr. M. Shabri Abd Majid, Universitas Syiah Kuala, Indonesia
Prof. Dr. Abbas J. Ali, Indiana University of Pennsylvania, United States
Alija Avdukic, Ph.D., Markfield Institute of Higher Education, Leicester, United Kingdom
Prof. Dr. Muhammad Ridhwan Ab. Aziz, Universiti Sains Islam Malaysia, Malaysia
Prof. Dr. Ab Mumin Ab Ghani, Academy of Islamic Studies, University of Malaya, Malaysia
Prof. Dr. Mustafa Kamal Rokan, Universitas Islam Negeri Sumatera Utara, Indonesia
Dr. Yaaba Baba Nmadu, Statistics Department, Central Bank of Nigeria, Nigeria
Assoc. Prof. Dr. Ari Warokka, Universidad Autonoma de Madrid, Spain
Assoc. Prof. Dr. Pacha Malyadri, Centre for Economic and Social Studies, India
Prof. Dr. Amilin, Universitas Islam Negeri Syarif Hidayatullah Jakarta, Indonesia
Prof. Dr. Ihyaul Ulum, Universitas Muhammadiyah Malang, Indonesia
Prof. Dr. Maya Panorama, Universitas Islam Negeri Raden Fatah Palembang, Indonesia
Prof. Dr. M. Nur Rianto Al Arif, Universitas Islam Negeri Syarif Hidayatullah Jakarta, Indonesia
Assoc. Prof. Dr. Dodik Siswantoro, Universitas Indonesia, Indonesia
Prof. Dr. Murniati Mukhlisin, Tazkia Islamic University, Indonesia
Prof. Dr. Kamaruzzaman Bustamam Ahmad, Universitas Islam Negeri Ar-Raniry Banda Aceh, Indonesia
Assoc. Prof. Dr. Eddy Gunawan, Universitas Syiah Kuala, Indonesia
Assoc. Prof. Dr. Widhiya Ninsiana, Institut Agama Islam Negeri Metro Lampung, Indonesia
Assoc. Prof. Dr. Maftukhatulosikhah, Universitas Islam Negeri Raden Fatah Palembang, Indonesia
Assoc. Prof. Dr. Luqyan Tamanni, Komite Nasional Keuangan Syariah, Indonesia
Assoc. Prof. Dr. Wahyoe Soedarmono, Sampoerna University, Indonesia
Assoc. Prof. Dr. Teuku Meldi Kesuma, Universitas Syiah Kuala, Indonesia
Assoc. Prof. Dr. Mohamad Nur Utomo, Universitas Borneo Kaltara, Indonesia
Assoc. Prof. Dr. Andriyansah, Universitas Terbuka, Indonesia
Assoc. Prof. Dr. Sri Budi Cantika Yuli, Universitas Muhammadiyah Malang, Indonesia
Assoc. Prof. Dr. Ratna Mulyany, Universitas Syiah Kuala, Indonesia
Prof. Dr. Jarjani Usman, Universitas Islam Negeri Ar-Raniry Banda Aceh, Indonesia
Assoc. Prof. Dr. Lalu Edy Herman, University of Mataram, West Nusa Tenggara, Indonesia
Asst. Prof. Ferdi Nazirun Sijabat, Sekolah Tinggi Ilmu Ekonomi Sabang, Indonesia
Asst. Prof. Dr. Abdalrahman Mohamad Migdad, Istanbul Sabahattin Zaim University, Kucukcekmece, Turkey

English Language Advisor

Prof. Dr. T. Zulfikar, Universitas Islam Negeri Ar-Raniry Banda Aceh, Indonesia
Prof. Dr. Habiburrahim, Universitas Islam Negeri Ar-Raniry Banda Aceh, Indonesia

OJS Manager

Illa Rahmatin, S.Pd., Universitas Islam Negeri Ar-Raniry Banda Aceh, Indonesia
Zulfikri, S.Kom., Universitas Islam Negeri Ar-Raniry Banda Aceh, Indonesia

Administrative Team

Ayumiati, M.Si., Universitas Islam Negeri Ar-Raniry Banda Aceh, Indonesia
Jalilah Usfar, MA., Universitas Islam Negeri Ar-Raniry Banda Aceh, Indonesia

Table of Contents

Editorial	
Global Challenges, Local Solutions: The Role of Islamic Financial Systems 10.22373/share.v13i2.27560 <i>Azharsyah Ibrahim</i>	vi-x
Articles	
How Islamic Social Finance Boosts Psychological Well-Being? 10.22373/share.v13i2.19998 <i>Irni Sri Cahyanti, Ulfah Ulfah, Endi Suhendi</i>	415-437
Bibliometric Analysis of Islamic Finance: Mapping Growth and Research Trends 10.22373/share.v13i2.21905 <i>Gatot Kunta Kumara, Nugraha Nugraha</i>	438-468
Mapping Zakat and Sustainable Development Goals Research: A Bibliometric Analysis 10.22373/share.voio.21752 <i>Hanifah Batari, Juliana Juliana, Hilda Monoarfa</i>	469-485
Maximizing Local Own-Source Revenue: Tax Strategies from an Islamic Public Finance Perspective 10.22373/share.v13i2.21203 <i>Nanda Safarida, Khairatun Hisan, Widya Asriani Lazira</i>	486-505
Do Tuition Fees Crowd Out Donations for Religious Public Goods? 10.22373/share.v13i2.21133 <i>Davy Hendri</i>	506-529
Sustainability Reporting and Reputation: Drivers of Sharia Company Value in Indonesia and Malaysia 10.22373/share.v13i2.21874 <i>Ria Anisatus Sholihah, Happy Sista Devy, Saunah Zainon</i>	530-552
How Islamic Corporate Governance Mitigates Financing Risk in Indonesian Islamic Banking? 10.22373/share.v13i2.21469 <i>Rosidi Rosidi, Rizky Aditya Nugraha, Intan Lifinda Ayuning Putri</i>	553-577
The Role of Financial Inclusion in Islamic Bank Efficiency: Evidence from Asian OIC Countries 10.22373/share.v13i2.22894 <i>Taufiq Taufiq, Razali Razali</i>	578-606
Halal Certification for MSEs in Indonesia: How Business Duration Drives Legal Awareness 10.22373/share.v13i2.22907 <i>Hartomi Maulana, Sultan Nanta Setia Dien Labolo, Mulyono Jamal, Syamsuri Syamsuri</i>	607-635
Is the Merger Effective for Indonesian Islamic Banks? 10.22373/share.v13i2.22036 <i>Risanda Alirastra Budiantoro, Mohammad Aulia Rachman, Luthfi Ibnu Tsani, Afifah Nur Millatina, Fatimatuzzahro Fatimatuzzahro</i>	636-663

Drivers of Sharia P2P Lending Adoption in Indonesia: An AISAS Model Approach	
10.22373/share.v13i2.23438	664-685
<i>Juniaty Ismail, Zikra Supri, Hendra Dukalang, Rahman Budianto, Chitra Yuliashri Katili</i>	
<hr/>	
Towards Usury-Free Finance in Land Pawning: Evaluating Carter and Angkat-Bloe Contracts	
10.22373/share.v13i2.23642	686-702
<i>Ahmad Sholihin Siregar, Ainiah Ainiah, Zakiul Fuady Muhammad Daud</i>	
<hr/>	
Enhancing Employee Performance in Islamic Banking: The Moderating Role of Religiosity	
10.22373/share.v13i2.24078	703-738
<i>Yasir Yasir, Sofyan Bachmid, Ermawati Ermawati, Noval Noval, Nurwanita Nurwanita</i>	
<hr/>	
Decentralized Finance and Its Maslahah: Shaping the Future of Financial Services in Indonesia	
10.22373/share.v13i2.22857	739-769
<i>Muhammad Fakhri Amir, Syahrudin Kadir, Sumarlin Sumarlin</i>	
<hr/>	
Strategic Development of Productive Waqf in Aceh: An ANP Approach	
10.22373/share.v13i2.24362	770-805
<i>Mukhlis Muhammad Nur, Muhammad Ramadhan, Yenni Samri Juliati Nasution</i>	
<hr/>	
Determinants of Halal Meat Certification Behavior in Indonesia: A TPB Analysis	
10.22373/share.v13i2.24759	806-824
<i>Fuadi Fuadi, Muhammad Ramadhan, Chuzaimah Batubara</i>	
<hr/>	
The Nonlinear Impact of Inflation on Zakat Collection in Indonesia	
10.22373/share.v13i2.24202	825-848
<i>An'im Kafabih</i>	
<hr/>	
Enhancing Audit Quality through a Sharia-Based Model	
10.22373/share.v13i2.25116	849-879
<i>Julfan Saputra, Saparuddin Siregar, Kamilah Kamilah</i>	
<hr/>	
Does Diversification Affect Financing Risk in Indonesian Islamic Banks? An ARDL Approach	
10.22373/share.v13i2.24380	880-905
<i>Sururi Sururi, Slamet Haryono</i>	
<hr/>	
Author's Guidelines	
<hr/>	