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Islamic Charity And Accounting
(The Content of Sharia Accounting Curriculum)

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ABSTRACT

This article is the content of the Sharia accounting curriculum in the Accounting Study Program at Syiah Kuala University. At present, efforts to advance Islamic accounting and enhance the governance of social funds within the Islamic economy are critically needed. This study aims to highlight the development of reputable research in Islamic accounting, specifically focusing on *infaq* and *sadaqah* (Islamic charity). Through a literature review methodology, this article examines the accounting of *infaq* and *sadaqah* based on Scopus-indexed articles from 1990 to 2021. Using the Publish or Perish application, 99 relevant articles were initially identified, but after a thorough coding process, only four focused explicitly on *infaq* and *shadaqah* accounting. The findings reveal a significant gap in research, particularly when compared to the more developed areas of zakat and waqf accounting. This gap arises because studies addressing the topics of *infaq* and *sadaqah* tend to group these discussions with zakat and waqf in a general context without providing a specific focus on the accounting of *infaq* and *sadaqah*. This underexplored field presents a valuable opportunity for further research, especially as there is a growing demand for transparency and accountability in managing Islamic charity funds. The results of this study indicate that the lack of dedicated studies on *infaq* and *sadaqah* accounting limits the understanding and implementation of effective management practices in this area. Future studies should focus on developing robust accounting frameworks that align with both Sharia principles and global standards, enhancing the effectiveness of *infaq* and *shadaqah* management.

Keywords: Islamic, Charity, Accounting, The Content of Curriculum

INTRODUCTION

Over the decades, Islamic economics has experienced significant growth both globally and in Indonesia, particularly through the expansion of Islamic banking. This growth reflects increasing public interest in financial systems based on Sharia principles, as evidenced by the rising number of Sharia-compliant banks and assets under management (Khan & Bhatti, 2008; Nugroho et al., 2017; Dermawan et al., 2021). In Indonesia, the Islamic banking sector has demonstrated positive growth, signaling that the Sharia-based financial system is thriving (Anggraini, 2019). On a global scale, the Islamic finance sector reached an estimated $2.88 trillion in 2019, a 14% year-on-year increase, with projections indicating continued growth, potentially reaching $3.69 trillion by 2024 (Refinitiv & ICD, 2020). This expansion is fueled by rising awareness and demand for Sharia-compliant financial products in regions such as the Middle East, Asia, and even Western countries with significant Muslim populations (Refinitiv & ICD, 2020).

As Islamic economics and banking grow, so too does the need for accounting practices that align with Sharia principles. Islamic accounting has emerged as an important field of research, reflecting the broader development of Islamic finance. Recent studies have focused on topics such as Sharia-based financial reporting, Islamic financial management, and Sharia auditing, which have gained traction in academic circles (Azmi & Hanifa, 2015; Grassa et al., 2022; Alshater et al., 2022; Khatib et al., 2022). In Indonesia, there has been a noticeable increase in academic publications related to Islamic accounting, addressing the application of Sharia principles in accounting practices (Abidin, 2020; Ghlamallah et al., 2021; Mi'raj & Ulev, 2024). These studies have contributed to both theoretical development and practical solutions for the advancement of Sharia-based financial systems (Nastiti & Kasri, 2019).

Despite this growth, certain areas within Islamic accounting remain underexplored. While research on topics such as zakat accounting (Alim, 2015), waqf accounting (Uula & Kassim, 2023), Islamic banking accounting (Morshed, 2024), and Islamic capital markets (Wahyudi & Sani, 2014) has flourished, studies specifically focused on the accounting for infaq (charitable donations) and shadaqah (alms) remain limited. These practices are widespread in Muslim communities, particularly in Indonesia, but the academic exploration of their accounting aspects is still scarce. Some studies, such as Kailani & Slama (2019), have explored the role of social media in accelerating charitable donations, highlighting modern forms of charity that emphasize efficiency and transparency. Taylor (2018) examined the context of Islamic charity in Northern India, discussing the importance of accountability in charitable giving, particularly in relation to shadaqah and zakat.

Furthermore, research by Mustafa et al. (2016) on the conceptual framework of shadaqah accounting in mosque reporting suggests that mosques and religious authorities should adopt specific cultural dimensions of accounting, such as transparency versus secrecy, and conservatism versus optimism. Yasmin et al. (2020) also focused on charity accountability, emphasizing the rights of beneficiaries and the importance of ensuring that accountability mechanisms prioritize their welfare. However, focused studies specifically addressing infaq and shadaqah accounting remain limited.

This gap presents a significant opportunity for further research in this area. The existing literature suggests that infaq and shadaqah accounting holds substantial potential for enhancing transparency and accountability in the management of Islamic charity funds (Nasution et al., 2024). However, the lack of focused research hampers the development of specific accounting standards that are in line with Sharia principles. Addressing this gap is essential for ensuring that the management of infaq and shadaqah aligns with Islamic values of fairness and transparency.

This study aims to address the evident gap in the literature by exploring the accounting aspects of *infaq and shadaqah*. Specifically, the research objectives are:

1. To assess how infaq and shadaqah are addressed in existing Islamic accounting literature.
2. To identify gaps in the integration of infaq and shadaqah accounting within Sharia accounting curricula.

By achieving these objectives, this research seeks to contribute to the development of comprehensive accounting practices that enhance transparency and accountability in managing Islamic charity funds. Such advancements are essential for fostering public trust, improving governance, and supporting the professional management of infaq and shadaqah in line with Islamic values. The study's findings are expected to provide practical insights for academics, practitioners, and policymakers while serving as a foundation for further exploration of this underdeveloped field. This literature review study will offer a systematic overview based on the problem background, research methodology, results and discussion, and conclusions presented at the end of the article.

THEORETICAL FOUNDATION

Charity in Accounting

In accounting literature, the concept of "charity in accounting" refers to the application of accounting principles in the reporting and management of funds obtained and distributed by charitable organizations or nonprofit entities. This theory focuses on how charitable organizations can ensure transparency, accountability, and efficiency in managing charitable funds such as *infaq, sedekah, zakat*, and *waqf*. The importance of charity accounting lies in the organization's ability to account for every receipt and expenditure, ensuring that the funds received are used in accordance with their intended purposes (Cordery & Baskerville, 2007).

In the context of Islamic accounting, charity accounting must also comply with Sharia principles, which demand transparency, justice, and social responsibility (Hamdan et al., 2013). Islamic accounting provides a framework distinct from conventional accounting, particularly in the reporting and measurement of assets and liabilities involving charitable funds. For example, in the reporting of *zakat, infaq,* and *shadaqah*, Islamic financial institutions must ensure that the funds received and disbursed are accurately recorded and in compliance with Sharia rules. This includes ensuring that these funds are not commingled with other non-compliant funds.

As a critical instrument in charity accounting, the financial statements of charitable organizations should include comprehensive and precise information regarding the sources of funds, the allocation of funds, and the social impact of the use of those funds. In this regard, international financial reporting standards such as the International Financial Reporting Standards (IFRS) have not fully accommodated the needs of charitable organizations, particularly in a Sharia context (Siswantoro & Ibrahim, 2017). Consequently, some researchers have proposed the development of financial reporting standards tailored explicitly for Sharia-based charitable organizations. These standards would not only reflect conventional accounting principles but also incorporate Sharia values that emphasize justice, benevolence, and social welfare.

In practice, the application of the "charity in accounting" theory also faces various challenges, including the managerial capacity limitations within charitable organizations and the complexities involved in measuring the social impact of charitable activities (Cordery & Baskerville, 2007). However, as public awareness of the importance of transparency and accountability in managing charitable funds increases, this theory becomes increasingly relevant and a focal point of research in accounting. Further research is expected to provide more precise guidelines for charitable organizations in implementing

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accounting practices that align with Sharia principles. This, in turn, can enhance public trust and the sustainability of charitable organizations.

Islamic Charity

Islamic charity, or '*amal*' in Islam, is a concept deeply rooted in Islamic teachings and encompasses various forms of prescribed giving, such as *zakat, infaq, shadaqah,* and *waqf*. This concept not only includes a spiritual dimension but also holds significant economic and social implications. The theory of "Islamic Charity" views charitable acts as instruments for achieving social justice and a more equitable distribution of wealth within society. This theory emphasizes that Islamic charity is not merely an individual obligation but also an integral part of the Islamic economic system, aimed at reducing social inequality and alleviating poverty (Sadeq, 1994).

Zakat, one of the Five Pillars of Islam, plays a central role in the theory of Islamic charity. It is a mandatory contribution imposed on every eligible Muslim, and the collected funds are used to assist those in need, such as the poor and debt-ridden individuals, and for the general welfare of the community. Therefore, *zakat* functions not only as a tool for wealth redistribution but also as a mechanism for maintaining social and economic balance within society (Sadeq, 1994).

In addition to *zakat*, *infaq* and *shadaqah* are voluntary charitable acts encouraged in Islam. Although not obligatory like *zakat*, *infaq* and *shadaqah* hold high spiritual value and are regarded as actions that bring one closer to God. Economically, *infaq* and *shadaqah* serve as tools for mobilizing community funds and supporting various social programs, such as the construction of public facilities, education, and humanitarian aid. The theory of Islamic charity highlights that, despite being voluntary, *infaq* and *shadaqah* can significantly contribute to enhancing social welfare and reducing poverty (Chapra, 2014).

Waqf, another form of Islamic charity, has a unique role in this theory. *Waqf* involves the endowment of assets by an individual, where the benefits are directed toward public or religious purposes. *Waqf* has significant potential in the economic development of the Muslim community, as the endowed assets can be used to establish educational institutions, hospitals, or other public facilities that provide long-term benefits. Within the framework of Islamic charity, *waqf* is viewed as an instrument that not only generates social benefits but also supports sustainable economic growth (Nabi et al., 2019).

The overarching principles of justice, equality, and social responsibility are the main pillars of the Islamic charity theory. Charity in Islam aims not only to assist individuals in need but also to build a more just and prosperous society. Thus, Islamic charity is considered one of the key mechanisms in Islamic economics, contributing to the achievement of social and economic welfare for all of humanity.

Islamic Accounting

Islamic accounting is an accounting approach grounded in the principles of *Shariah* as outlined in the *Quran* and *Hadith*. These principles include justice, transparency, and accountability, which must be applied in every economic transaction. The primary goal of Islamic accounting is to ensure that all economic activities are not only materially beneficial but also meet the moral and ethical demands of Islam. This approach encompasses the prohibition of practices that are forbidden in Islam, such as *riba* (interest), *gharar* (uncertainty), and *maysir* (speculation), while emphasizing the concepts of profit-sharing and social responsibility (Kamla & Haque, 2019).

One of the critical aspects of Islamic accounting is financial reporting that aligns with Shariah principles. Such reporting must reflect compliance with *Shariah* rules and highlight the social and ethical impacts of business operations. For instance, Islamic accounting requires the inclusion of *zakat* reports, which provide details on the collection and distribution of *zakat* funds, serving as a means to distribute wealth within society equitably. Moreover, Islamic accounting stresses the importance of openness and transparency in financial reporting, enabling stakeholders to assess the alignment of business activities with Shariah (Iryani, 2024).

In the modern era, Islamic accounting continues to evolve with the adoption of new technologies and innovations that are consistent with Shariah principles. This evolution involves the development of more sophisticated reporting standards and the use of digital technology in financial reporting to enhance accuracy and transparency. Islamic accounting has also expanded its scope to include areas such as sustainability reporting and corporate social responsibility (CSR), where Islamic businesses are expected not only to comply with Shariah law but also to contribute to social and environmental welfare (Zafar & Sulaiman, 2021).

The theory of Islamic accounting also emphasizes the importance of moral and ethical values in the accounting process. In Islam, accountants are considered to be accountable not only to the economic entities they serve but also to Allah SWT. Therefore, Islamic accounting requires that the accounting process be conducted with integrity, honesty, and fairness. It is also oriented towards the welfare of the community. This is a crucial distinction between Islamic accounting and conventional accounting, which often focuses more on shareholder interests (Ahmad et al., 2017).

Overall, Islamic accounting represents a holistic approach that integrates financial, social, and spiritual aspects in financial management and reporting. As such, Islamic accounting serves not only as a tool for financial measurement but also as a means to achieve broader social and moral objectives within the framework of the Islamic economy.

RESEARCH METHODOLOGY

This study adopts a qualitative research approach, focusing on a systematic review of existing literature. The data in this study consists of articles related to the accounting of *infaq* and *shadaqah* sourced from the Scopus database covering the period from 1990 to 2021. Based on the specified keywords, five articles were identified as relevant to the topic of *infaq and shadaqah* accounting. Studies that combined the topics of *zakat* and *waqf* with *infaq and shadaqah* accounting were excluded from the sample. The data collection focused on three decades starting from 1990, as this period marked the development of Islamic banking, indicating the emergence of Islamic economic research topics. The Scopus database was exclusively used for data collection due to its reliability and the high quality of research articles it contains.

Data collection was conducted between March and April 2024 using the Publish or Perish software with the following keywords: *infaq & accounting, shadaqa & accounting,* *sadaqah & accounting, charity & accounting, Islamic fund & accounting, Muslim charity & accounting, Islamic charity & accounting, almsgiving & accounting, philanthropy & accounting, Islamic financial & infaq,* and *Islamic financial & shadaqa*. A total of 99 articles were identified based on these keywords. The articles were then filtered and coded to determine which ones were relevant to the theme of *infaq and shadaqah* accounting, resulting in the identification of only four articles that aligned with the specific theme.

RESEARCH FINDINGS AND DISCUSSION

Islamic Charity & Accounting Over Three Decades

The findings of this study over the past three decades reveal that only four articles met the criteria for inclusion in the research sample, specifically focusing on the topic of *infaq* and *shadaqah* accounting. These articles were published in the years 2016, 2018, 2019, and 2020. This indicates that research on this topic has only emerged in the last six years, with each year producing one article, except for the years 2017 and 2021, where no relevant articles were published. Notably, the topic did not appear in Scopus-indexed articles prior to 2016.

Table 1. The four articles relevant to this research topic

No.	Author	Year	Title	Journal
1.	Mustafa, M. A., Sallehhuddin, A., Samsudin, A., Shafee, N. B., Mohamed, Z. S. S., & Masuod, M. S.	2016	Conceptual Framework on Incorporating Accounting Value in the Disclosure of Mosque Sadaqah Fund Reporting	Advanced Science Letters
2.	Taylor, C. B.	2018	Receipt and Other Forms of Islamic Charity: Accounting for Piety in Modern North India	Modern Asian Studies
3.	Kailani, N., & Slama, M.	2019	Accelerating Islamic Charities in Indonesia: Zakat, Sedekah and Immediacy of Social Media	South East Asia Research
4.	Yasmin, S., Ghafran, C., & Haslam, J.	2020	Centre-staging beneficiaries in charity accountability: Insights from an Islamic post-secular perspective	Critical Perspectives on Accounting

Source: Primary data 2024

The four articles reviewed predominantly employed a qualitative approach. These articles are from South East Asia Research, Modern Asian Studies, American Scientific Publisher, and Critical Perspectives on Accounting. Specifically, Mustafa et al. (2016) proposed a conceptual framework to integrate accounting values into the reporting of *shadaqah* funds in mosques. This study highlights the importance of transparency and accountability in managing *shadaqah* funds, which is often overlooked in mosque financial reporting. The authors argue that by applying accounting principles to the reporting of *shadaqah* funds, mosque management can enhance the trust of donors and the general public. Additionally, the article advocates for the use of modern technology to facilitate

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reporting and fund management. However, this study remains conceptual and requires empirical validation through case studies or field research.

Taylor (2018) examined how Islamic charitable practices, such as the receipt and distribution of charitable funds, are influenced by the social and cultural context in Northern India. The primary focus of this study is on how local interpretations of religious values shape Islamic charity accounting and reporting. Taylor utilized an ethnographic approach to explore these practices and found that charity is not only seen as a religious obligation but also as a form of social recognition and community identity maintenance. This research contributes to the understanding of how Islamic charity is practiced in a modern context and how charity accounting must consider social and cultural dimensions.

Kailani & Slama (2019) discussed how social media has accelerated the distribution and receipt of *zakat* and *shadaqah* in Indonesia. They demonstrated that social media enables faster and more comprehensive dissemination of information regarding charitable campaigns, thereby increasing the donations received. The article also highlights the phenomenon of "immediacy," where donations can be made quickly and easily through digital platforms. However, the authors also note challenges related to transparency and accountability in managing funds collected via social media. This article provides a new perspective on how modern technology influences Islamic charitable practices in Indonesia.

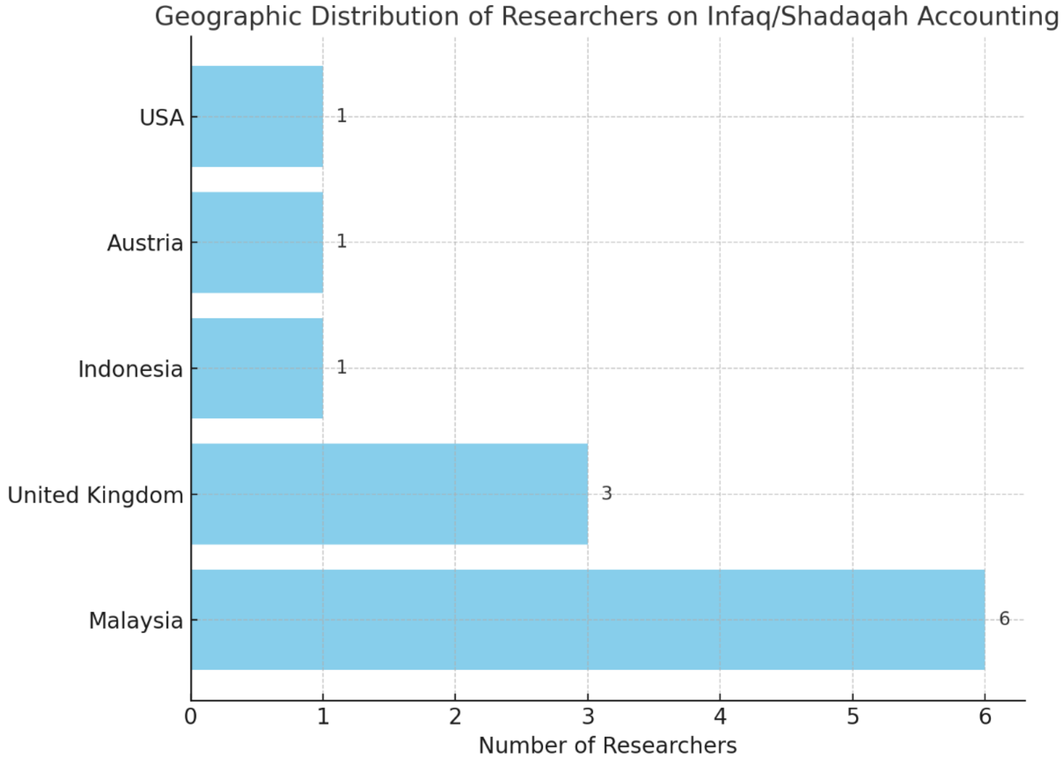
Yasmin et al. (2020) investigated how charitable accountability can be strengthened by focusing more on the needs of the beneficiaries. This study employed a post-secular Islamic perspective to assess how religious values can influence accountability practices within charitable organizations. The authors emphasize that, in the Islamic context, accountability is directed not only towards donors but also towards beneficiaries and God. The article underscores the need for a more holistic and inclusive approach to charity reporting and accountability, which should focus not only on financial figures but also on the social impact achieved.

Table 2. The affiliation of the researchers for each of articles

No	Name	University
1.	M. Kailani	UIN Sunan Kalijaga
2.	M. Slama	Institute for Social Anthropology
3.	C. Taylor	Geroge Mason University
4.	M. A. Mustafa	Multimedia University
5.	Sallehhuddin, A.	Multimedia University
6.	Samsudin, A.	Multimedia University
7.	Shafee, N. B.	Multimedia University
8.	Mohamed, Z. S.	Multimedia University
9.	Masuod, M. S.	Multimedia University
10.	Sofia Yasmin	University of Manchester
11.	Chaudhry Ghafran	University of Durham
12.	Jim Haslam	University Sheffield

Source: Primary data 2024

Meanwhile, the distribution of geographic for the articles is provided below:



Picture 1. the distribution of geographic for the articles

The table and figure above reveal that the majority of researchers contributing to this field are from Malaysia (six researchers) and the United Kingdom (three researchers), with one researcher each from Austria, the USA, and Indonesia focusing on the accounting aspects of *infaq* and *shadaqah*.

Infaq and Shadaqah: Defining the Scope in Islamic Accounting

In the context of Islamic accounting, infaq and shadaqah are not simply acts of giving but integral components of the Islamic social finance system. These charitable practices reflect the principles of wealth redistribution, social justice, and community support, which are key tenets of Islamic finance. However, for these activities to be effectively managed, they must be subject to the same accounting principles that govern other financial transactions in Islamic finance, such as transparency, accountability, and traceability. The use of formal accounting practices ensures that infaq and shadaqah donations are properly managed and allocated, providing donors with confidence that their contributions are being used in accordance with Islamic values (Yasmin et al., 2020).

Despite their significance, the literature on infaq and shadaqah accounting is still underdeveloped. Most of the existing research on Islamic charity focuses on broader categories such as zakat and waqf, with less attention given to the specific accounting practices required for infaq and shadaqah. This gap is partly due to the informal nature of many charitable activities associated with infaq and shadaqah, which are often conducted outside the formal financial system. However, with the rise of digital platforms and the increasing complexity of charitable campaigns, there is a growing need to integrate formal accounting frameworks into these practices (Kailani & Slama, 2019).

The Gap in Research and the Need for Focused Studies

The limited research on infaq and shadaqah accounting highlights a significant gap in the literature. While there has been a great deal of attention paid to zakat and waqf (which are more institutionalized forms of Islamic charity), infaq and shadaqah have received far less academic scrutiny. This imbalance reflects the dominance of zakat and waqf in Islamic finance and charity discussions, which may overshadow the unique challenges and opportunities presented by infaq and shadaqah. Additionally, in many Muslim-majority countries, including Indonesia, there is a general perception that informal or traditional methods of managing infaq and shadaqah are sufficient, leading to a lack of formalized accounting systems for these funds (Bowrin, 2004).

Moreover, the lack of research on infaq and shadaqah accounting means that these practices are often not incorporated into Islamic accounting curricula or frameworks. Most Sharia accounting programs focus on broader financial management principles rather than the specific requirements of charitable fund management, leaving a gap in the professional training of Islamic accountants. Addressing this gap is crucial for the development of more robust and standardized accounting practices in the Islamic charity sector (Kholish et al., 2020).

The limited attention given to infaq and shadaqah in Sharia accounting curricula further underscores this gap. While many Sharia programs cover the broader aspects of Islamic finance, such as zakat and waqf, the specific needs of infaq and shadaqah accounting are often overlooked. This lack of focus may stem from the informal nature of these charitable practices, where traditional or community-based systems of distribution and reporting are still prevalent. However, as the charitable sector grows and digital technologies increasingly shape donation practices, there is a pressing need for Sharia accounting curricula to incorporate more targeted training on managing infaq and shadaqah donations using formal accounting frameworks. Integrating such content would help future Islamic accountants address the unique challenges in managing these funds, improving transparency, and ensuring accountability (Kailani & Slama, 2019).

Current Trends in Islamic Accounting and Charity

Recent trends in Islamic accounting have focused on the increasing use of digital technologies to facilitate charitable giving. As highlighted by Kailani & Slama (2019), social media has transformed the landscape of infaq and shadaqah, enabling faster and more efficient donations. However, this shift to digital platforms also raises new challenges in terms of transparency and accountability, particularly in tracking the flow of funds and ensuring that they are distributed according to religious principles (Kailani & Slama, 2019).

This technological shift has prompted calls for a more standardized approach to infaq and shadaqah accounting, particularly in the context of online platforms. Researchers are beginning to explore how digital tools can be leveraged to improve accountability in Islamic charity (Nasution et al., 2024), but much of the work remains in its early stages. There is a need for a comprehensive framework that integrates both the ethical and financial dimensions of charity, ensuring that charitable funds are properly accounted for and that their distribution is in line with Islamic teachings.

Additionally, scholars in Islamic accounting have begun to address the need for greater focus on social and ethical accountability in charity. As noted by Yasmin et al. (2020), Islamic accounting must evolve to address not only financial transparency but also the social impact of charitable giving. This perspective aligns with the growing demand for a more holistic approach to charity reporting, one that encompasses both financial outcomes and social welfare (Yasmin et al., 2020).

Limitations and Future Research Directions

The articles reviewed in this study have not extensively explored accounting values. Most of the literature focuses on accountability practices, with only one article discussing accounting principles in the context of mosque management. This suggests that the field of accounting for *infaq* and *shadaqah* has substantial potential for further exploration, particularly in examining how accounting principles can be more closely integrated into the practice of *infaq* and *shadaqah* within Islamic economic transactions.

Future research in the accounting of *infaq* and *shadaqah* is expected to evolve significantly, driven by global dynamics that increasingly emphasize transparency and accountability in the management of social funds. As technology advances and the use of digital media in fundraising and charitable distribution grows, the adaptation and enhancement of accounting methods for *infaq* and *shadaqah* will become increasingly critical. Recent studies suggest that integrating technology into Sharia-compliant accounting practices can improve efficiency and accountability (Kailani & Slama, 2019). Therefore, it is imperative for Islamic financial institutions and charitable organizations to continue exploring and implementing more comprehensive and adaptive accounting standards.

The relevance of accounting for *infaq* and *shadaqah* to both practice and the professional world is becoming more apparent. As the focus on effective social fund management intensifies, robust and transparent accounting standards are essential. Studies indicate that practical accounting for *infaq* and *shadaqah* not only enhances public trust (Nurfajri et al., 2022) but also ensures that funds are appropriately allocated and positively impact social welfare (Mawardi et al., 2023). Implementing proper accounting practices helps organizations maintain integrity and accountability in their operations, which in turn supports social and economic objectives within the framework of the Islamic economy.

Further research and development in the field of *infaq* and *shadaqah* accounting are anticipated to provide new insights into the adaptation of international standards for social fund reporting and the use of technology to enhance accountability. In this way, the accounting for *infaq* and *shadaqah* will not only contribute to the advancement of Islamic accounting but also play a crucial role in strengthening sustainable and responsible social governance.

CONCLUSION

The exploration of *infaq* and *sadaqah* accounting highlights a critical and underdeveloped area within the field of Islamic accounting. Despite the significant role that these forms of charitable giving play in promoting social justice and community welfare, existing literature often generalizes their practices alongside *zakat* and *waqf*, which obscures their unique contributions and challenges. There is a pressing need for more targeted research that focuses specifically on *infaq and shadaqah* accounting to develop frameworks that adhere to Sharia principles while meeting contemporary global standards. Such frameworks would enhance the credibility and effectiveness of their management, fostering greater trust among donors and beneficiaries.

Furthermore, collaboration among scholars, practitioners, and policymakers is essential to advance the discourse surrounding *infaq* and *sadaqah* accounting. Upholding principles of justice, transparency, and social responsibility in managing these charitable contributions will not only benefit the Muslim community but also contribute to broader objectives of sustainable development and social equity within Islamic economies. Addressing the identified gaps in research and advocating for comprehensive accounting practices will pave the way for more effective and responsible management of charitable funds, aligning them with the ethical imperatives of Islam.

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