

## ANALYSING THE IMPACT OF ONLINE GAMBLING ON THE PRINCIPLE OF JUSTICE IN ISLAMIC ACCOUNTING

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**Abstract:** This research aims to see how the development of online gambling research so that researchers conduct research using qualitative data, namely the Literature Review System (SLR). This research takes data from Scopus.com with the search title online gambling. From the Scopus.com search, 1,758 articles were obtained that discussed online gambling. After obtaining the data, the data is processed again using the Vosviewer test tool which is useful for seeing research trends and research developments. The results of this study are still many Muslims who use online gambling. Following the rules of the Quran will keep away from the bad habits of online gambling.

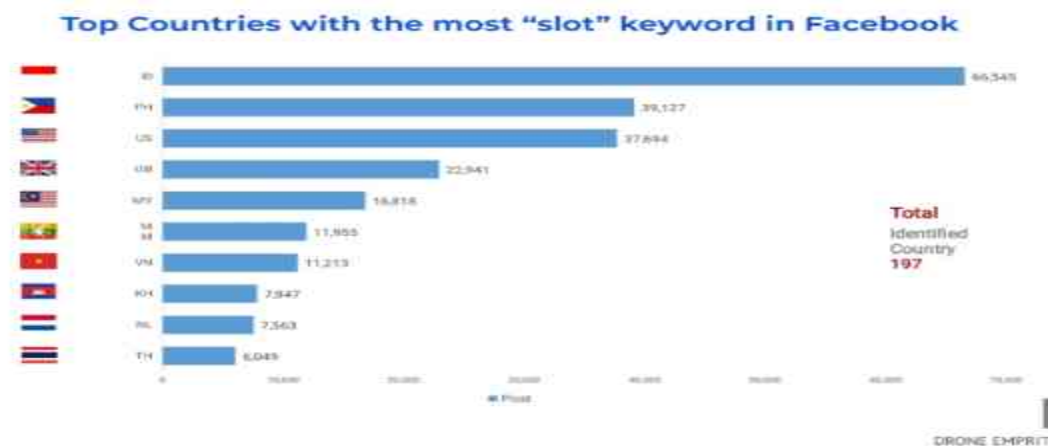
**Keywords:** Justice, Islamic Accounting, Online Gambling

### Introduction

The development of information and communication technology should be accompanied by the smarter or more advanced mindset of a society (Afandi & Mursyid, 2022). In contrast to the mindset of some people who have the desire to get rich quickly without any hard work (Friedman et al., 2024). This mindset has fuelled the growing number of online gambling users in Indonesia in recent years. (Al Goni et al., 2024). The growing number of people who use the internet and own smartphones is a major factor that makes easy access to online gambling platforms (Bakhtiar & Adilah, 2024). Overseas-based online gambling sites capitalise on local legal uncertainty (Järvinen-Tassopoulos et al., 2024) to offer various types of gambling, from sports betting to virtual casino games (Torrance et al., 2024). Aggressive marketing conducted through social media and other digital platforms (Muqsith & Ayuningtyas, 2024), that managed to attract the attention of many people, especially the younger generation (Upa et al., 2024). This phenomenon has an impact not only on the economic sector (Rafiqah & Rasyid, 2023), but also social problems such as increased cases of gambling addiction and domestic rifts (Rafiqah & Rasyid, 2023).

The problem with online gambling is very troubling in Indonesia, many cases occur due to online gambling addiction. (Muhid, 2024; Singgih Wiryono, 2024), Online gambling is not only carried out by the middle to lower class people who do not have a definite job, but online gambling has also spread to educated people such as in recent days the news about the Head of the Financial Transaction Reporting and Analysis Centre PPATK a thousand board members involved in online gambling transactions. (Hadi, 2024). Muslims have been forbidden by Allah to gamble and drink alcohol found in Surah Al-Maidah verse 90. you who believe, verily intoxicants, gambling, (sacrificing to) idols, and casting lots with arrows are abominable deeds of the devil, so avoid them that you may prosper.

Indonesia is the second largest Muslim country after Pakistan . Although there are many Muslims in Indonesia and the prohibition of gambling from the Qur'an does not make Indonesia a gambling-free country. In Figure 1 it can be seen that Indonesia is the first rank in playing slot gambling on Facebook.



Indonesia ranks 1st in playing slot gambling on FB

Online gambling games are contrary to the principle of fairness in sharia accounting (Arfaizar et al., 2024). Islamic accounting prioritises the principle of justice (al-'adl) which requires every financial transaction to be carried out transparently and fairly (Mohammed et al., 2024), this ensures that no party is harmed. Activities in online gambling are very far from the principle of justice because in online gambling there is speculation and uncertainty (gharar) (Judijanto et al., 2024), which can cause financial losses. Online gambling activities are also often poorly regulated, creating opportunities for unfair practices and fraud. Online gambling games do not require special skills, this game is only based on luck, so that minors can also play online gambling, this is very contrary to the principle of justice which prioritises effort and expertise in obtaining profits. Therefore, from an Islamic accounting perspective, online gambling not only undermines economic justice but also disrupts social balance, emphasising the need for strict regulatory enforcement and public education to prevent wider negative impacts.

This research analyses why online gambling is so widespread in Indonesia (Ramadhani & Hayati, 2023), which has a majority Muslim population, and what is happening to Muslims in Indonesia. Muslims in Indonesia are experiencing moral decline and their Islamic identity, due to a lack of knowledge and a very low level of literacy, little understanding of religion and a lack of desire to learn religious knowledge.

## Method

This research is a qualitative research with a literature review (SLR) system, namely taking research data that has discussed online gambling. This research data was taken from scopus.com, searching for data with the title online gambling. After searching for data through Scopus.com and getting all the data, the data obtained was processed again using the Vosviewer test tool.

## Result and Discussion

Research using vosviewer is used to make it easier for researchers to see and analyse several studies that have discussed or have examined online gambling. Research using SLR and processing data using vosviewer can make it easier for researchers to see the development of their research themes. Like this research using SLR by searching for online gambling titles and processing them using vosviewer. In Figure 1 below can be seen through Networking Visualisation.

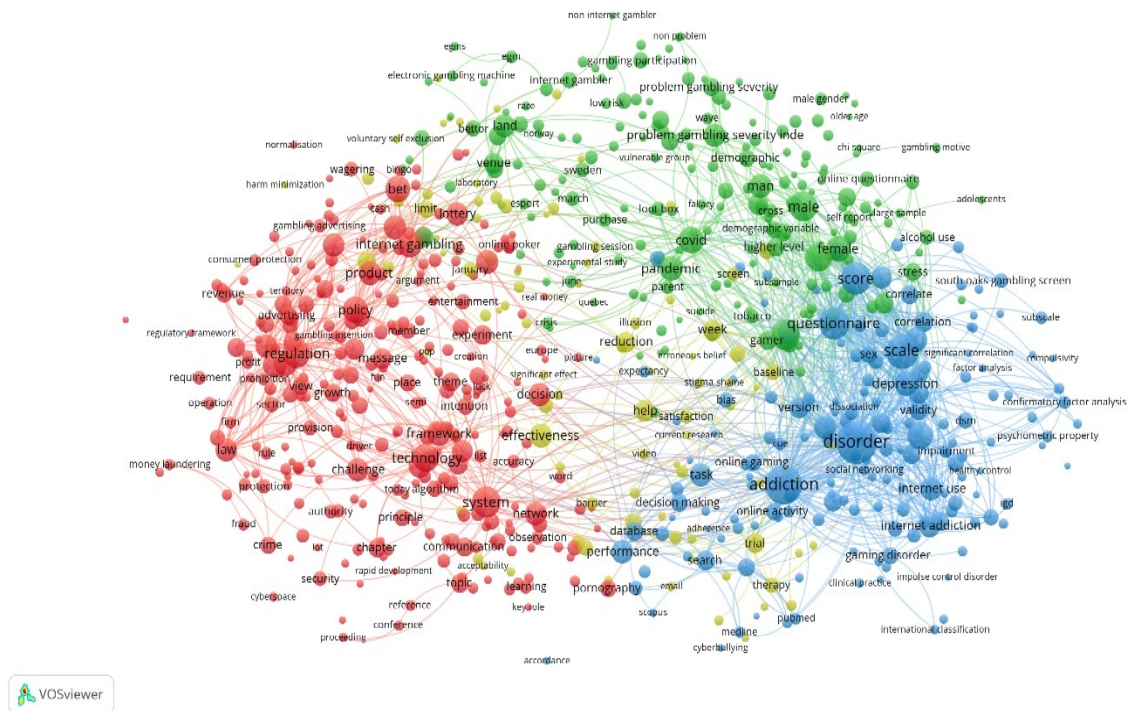


Figure 1. Network Visualisation

In Figure 1 above, it can be seen that there are four colours, namely red, blue, green, yellow. In the red picture, it can be interpreted that several previous studies have discussed online gambling which focuses on regulations and policies in handling online gambling or monitoring online gambling. Regulation is needed with the current problem of rampant online gambling. Rules must be implemented to control online gambling activities, with regulations, namely access restrictions, including age verification and advertising restrictions, must be carried out as soon as possible by the Indonesian government. Government policies to reduce the negative impact of online gambling can be done by conducting public awareness campaigns and blocking online gambling service sites. The closure of 2.1 million online gambling sites was triggered by the rise of murder cases, and the government has also prepared an online gambling task force, but all of this also returns to each of us, said President Joko Widodo. (CNN, 2024)

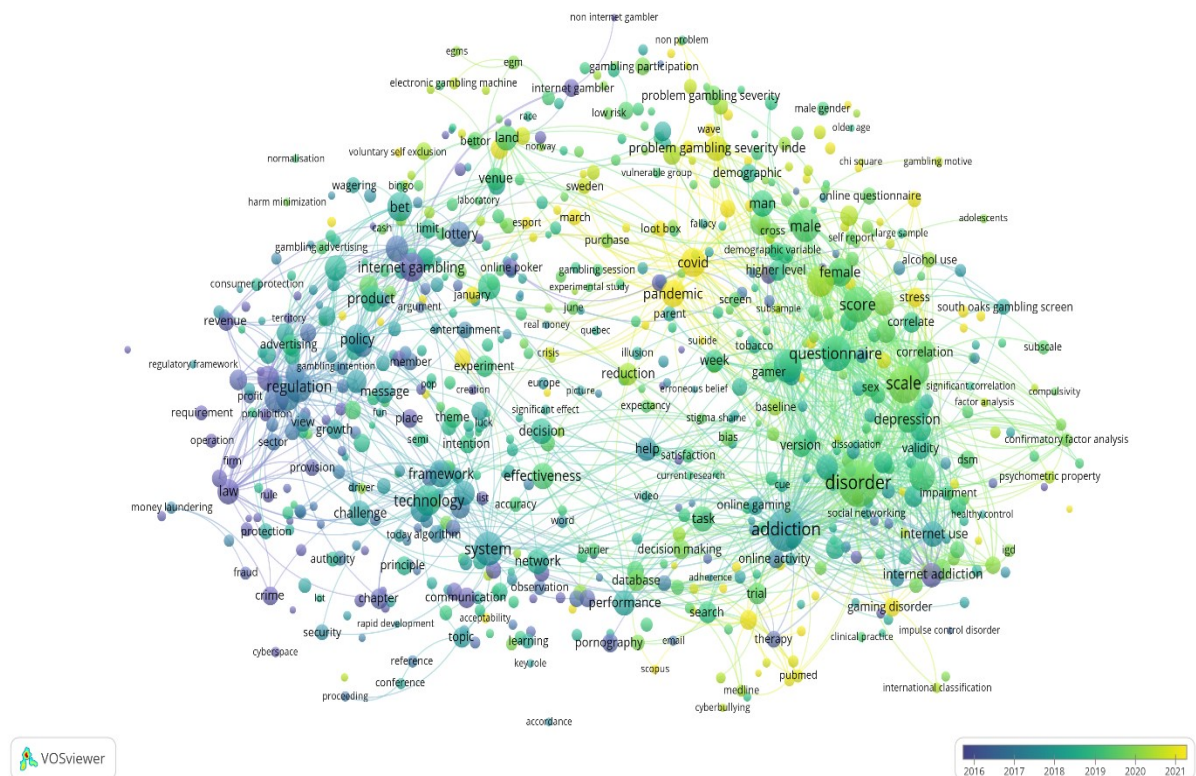


Figure 2. Overlay Visualization

The overlay visualisation in figure 2 above shows the temporal progression of online gambling-related research from 2016 to 2021. The colours in the visualisation reflect the time period in which the terms were the focus of research, with blue representing the earlier terms (2016), while yellow signifies the more recent and current terms (2021). The clusters on the left, which are related to regulation and technology, tend to be dominated by blue and green colours, indicating that these topics were of primary interest in the early phases of the research. Meanwhile, on the right-hand side, clusters related to user behaviour, addiction, and measurement of disorders show more yellow nodes. This indicates a recent shift in research focus towards the psychological and social impact of online gambling, especially during the COVID-19 pandemic. The strong inter-node relationships in this visualisation highlight the cross-disciplinary relevance, with the integration of technology, regulation and behavioural influences being important areas for further research.

This overlay visualisation is also relevant in the context of Indonesia's online gambling problem, which has grown rapidly with the advancement of the internet and the use of technology. The yellow nodes in the clusters related to addiction, user behaviour, and the impact of the pandemic indicate that these issues have become a recent concern, particularly amid the surge in online activity during the COVID-19 pandemic. In the Indonesian context, regulation represented by the blue and green clusters indicates the need for strengthened policy and technology-adaptive law enforcement, given the challenges that arise in controlling online gambling platforms. This visualisation emphasises the need for integration between regulation, technology and psychological approaches to address the negative impacts of online gambling, including the risk of addiction and significant economic losses to society.

The impact of online gambling on a community or family, if a family member is exposed, can include financial loss, interpersonal conflict and significant psychological distress. In the



but still relevant terms, such as technology, system and framework, which relate to system and policy development.

Interpretation of this visualisation shows that current research is heavily highlighting the psychological impact of online gambling, regulations to address it, as well as measurement methods to understand user behaviour. This suggests that the problem of online gambling is not only viewed from a technical or legal aspect, but also from a mental health and social perspective. This visualisation provides direction for future research to explore less discussed but still significant areas, such as the development of technological systems that can support regulation or preventive interventions.

### Conclusion

Online gambling has a devastating impact not only on the individuals involved, but also on their families and society at large, as well as the state. Online gambling causes financial losses, psychological disorders, social conflicts and weakens morality. The Islamic approach offers a holistic solution that focuses not only on the legal aspects, but also on moral formation and spiritual awareness. By adhering to the prohibition of gambling affirmed by religion, individuals are directed to seek blessings in sustenance through halal and beneficial endeavours. Education based on Qur'anic values about the dangers of gambling needs to be improved, both through families, educational institutions, and da'wah in the community. In addition, the government and stakeholders can strengthen technology regulation and supervision to close access to online gambling platforms.

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