Proceeding of International Conference on Advanced Technologies, Innovations and Science
Vol 1, No 1, June 2026, Page 681-687
ISSN XXXX-XXXX (Media Online)
https://journals.adaresearch.or.id/icatis

Islamic Governance and Tax Compliance in Digital Platform Economies: A Narrative Review

Ferry Ade Bowo, Dian Marchelina E.P Sihaloho, Andra Christian Ginting, Sri Rahayu*

Fakultas Ekonomi & Bisnis, Universitas Islam Sumatera Utara, Medan, Indonesia
Jl. Sisingamangaraja No. 34, KelurahanTeladan, Kecamatan Medan Kota, Kota Medan, Sumatera Utara 20216, Indonesia
Email: [1]ferrycuwa@gmail.com, [2]dian.marcheline@gmail.com, [3]andrachristian44@yahoo.com, [4,*]sri.rahayu@fe.uisu.ac.id
Correspondence Author Email: sri.rahayu@fe.uisu.ac.id
Submitted: **01/06/2026**; Accepted: **12/06/2026**; Published: **30/06/2026**

Abstract−The rapid growth of the digital platform economy has created significant challenges for tax authorities in ensuring taxpayer compliance within increasingly complex and borderless digital transactions. Existing studies have primarily focused on regulatory, technological, and administrative approaches, while limited attention has been given to the role of ethical governance in promoting sustainable tax compliance. This study aims to synthesize the existing literature on tax compliance in digital platform economies from the perspective of Islamic Governance. The research employed a Narrative Literature Review approach by analyzing 15 scholarly articles published between 2020 and 2025 and retrieved through Google Scholar. Data were analyzed using thematic narrative synthesis to identify dominant themes, research trends, theoretical debates, and conceptual relationships among tax compliance, digital governance, and Islamic governance principles. The findings reveal four major themes: digital tax compliance, trust and taxpayer behavior, digital tax governance and regulatory challenges, and Islamic governance as an ethical foundation for compliance. The review indicates that technological innovation alone is insufficient to ensure sustainable tax compliance. Instead, trust, transparency, accountability, and ethical values play crucial roles in shaping taxpayer behavior. Furthermore, Islamic Governance principles, including *amanah*, *adl*, *shura*, *ihsan*, and *mas'uliyyah*, provide a comprehensive ethical framework that strengthens voluntary tax compliance and supports sustainable digital tax governance. This study contributes by proposing an integrated conceptual framework linking digital tax governance, trust-based compliance, and Islamic Governance within the context of the digital platform economy.

Keywords: Islamic Governance; Tax Compliance; Digital Platform Economy; Digital Tax Governance; Narrative Literature Review

1. INTRODUCTION

The development of digital technology has driven the transformation of the global economy towards a digital platform economy. Platform-based business models enable interaction between manufacturers, consumers, service providers, and various stakeholders through an integrated digital ecosystem. The presence of digital platforms such as e-commerce, marketplaces, ride-hailing services, fintech, and social media has created new economic opportunities while increasing the efficiency of transactions across regions and countries. According to the OECD (2024), the digital economy is one of the fastest-growing sectors in the world and contributes significantly to increasing the added value of the global economy. These developments also encourage governments in various countries to adjust fiscal and tax policies to anticipate changes in economic transaction patterns that are increasingly digitized (World Bank, 2024).

Although it provides great economic benefits, the digital platform economy presents new challenges in the tax system. The cross-border characteristics of digital transactions, the use of intangible assets, and the complexity of the platform's business model cause tax authorities to face difficulties in identifying tax objects, determining tax jurisdictions, and effectively supervising taxpayer compliance (OECD, 2024; Zulfiqar et al., 2024). This condition has the potential to cause a loss of state revenue due to tax avoidance practices, underreporting, and inconsistencies in digital transaction reporting. Therefore, tax compliance is a strategic issue that is getting more and more attention from both academics and policymakers.

Tax compliance is defined as the level of compliance of taxpayers in fulfilling tax obligations in accordance with applicable regulations. In the context of the digital economy, tax compliance is not only influenced by regulatory and law enforcement factors, but also by factors of ethics, transparency, accountability, and organizational governance (Kirchler et al., 2021; Gangl et al., 2022). Various studies show that the increase in economic digitalization leads to changes in taxpayer behavior that requires a more adaptive governance approach than the conventional tax system (Bird & Zolt, 2021; Kurniawan & Pratama, 2023). Thus, the success of increasing tax compliance in the digital platform economy depends not only on the quality of regulation, but also on the ability to build a sustainable compliance culture.

Studies on tax compliance have grown rapidly in recent years. Night and Bananuka (2020) found that the implementation of the electronic tax system has a positive effect on increasing taxpayer compliance through increased ease of administration and transparency. Research by Alshira'h et al. (2021) shows that tax awareness and tax morality are important factors that drive compliance behavior. Furthermore, Gangl et al. (2022) explain that the trust-based approach is more effective in increasing compliance than the approach that only relies on sanctions. Research by Mohdali et al. (2022) also confirms that the integrity and perception of fairness in the tax system have a significant effect on the level of taxpayer compliance. Meanwhile, Tarmidi et al. (2023) found that the development of the digital economy in the Southeast Asian region poses new challenges that require sustainable tax governance reform.

Meskipun penelitian mengenai tax compliance semakin berkembang, sebagian besar studi terdahulu masih berfokus pada aspek regulasi, teknologi, administrasi perpajakan, dan perilaku wajib pajak. Kajian yang mengintegrasikan perspektif Islamic Governance dalam menjelaskan kepatuhan pajak pada ekonomi platform digital masih relatif terbatas. Padahal, prinsip-prinsip Islamic Governance memiliki relevansi yang kuat dalam membangun sistem tata kelola yang

Vol 1, No 1, June 2026, Page 681-687
ISSN XXXX-XXXX (Media Online)
https://journals.adaresearch.or.id/icatis

transparan, adil, dan bertanggung jawab (Hassan et al., 2022; Huda et al., 2021). Islamic Governance tidak hanya menekankan kepatuhan terhadap aturan formal, tetapi juga menempatkan nilai moral dan etika sebagai fondasi utama dalam setiap aktivitas ekonomi.

From an Islamic perspective, compliance with public obligations is part of a social responsibility that must be carried out in a trustworthy manner. The principle of trust emphasizes the importance of honesty and integrity in resource management, while the principle of adl demands the creation of justice in the distribution of economic rights and obligations (Yusof & Mohd Noor, 2022). In addition, the mas'uliyyah principle emphasizes individual and organizational accountability for every decision taken, while the ihsan principle encourages the optimal and responsible implementation of obligations (Zainol et al., 2023). In the context of taxation, these values can be a moral basis that strengthens voluntary tax compliance so that it does not solely depend on supervision and sanction mechanisms.

Recent research shows that value-based governance has an important role in increasing the legitimacy of the tax system and strengthening public trust in the government (Rabbani et al., 2023; Hassan et al., 2022). However, there has not been much research that specifically examines how Islamic Governance principles can be applied in the context of tax compliance in the digital platform economy. Most research still separates the discussion between Islamic governance, the digital economy, and tax compliance. As a result, there is still a gap in the literature regarding the conceptual relationship between these three aspects.

Based on these conditions, this research has high urgency because it seeks to answer the need for a conceptual framework that is able to explain the role of Islamic Governance in strengthening tax compliance in the digital platform economy. In contrast to previous research that focused on regulatory and technological aspects, this study integrates the perspective of Islamic governance into the discussion of tax compliance in the digital era. This approach is important considering that the development of the digital economy not only requires technological innovation and adaptive regulations, but also requires an ethical foundation that is able to maintain the sustainability of the economic and fiscal systems. This study aims to review and synthesize the literature on tax compliance in the digital platform economy through the perspective of Islamic Governance. Using the Narrative Literature Review approach, this study identifies the main themes, concept developments, factors influencing tax compliance, and the contribution of Islamic Governance values in building a more transparent, fair, and sustainable tax system. The state of the art of this research lies in the integration of the concepts of tax compliance, digital platform economy, and Islamic Governance in one comprehensive conceptual framework. Therefore, this research is expected to make a theoretical contribution to the development of the Islamic tax and governance literature and provide practical implications for governments, regulators, and digital economy actors in designing more effective and sustainability-oriented tax policies.

2. RESEARCH METHODS

2.1 Research Design

This study uses the Narrative Literature Review (NLR) approach to identify, analyze, and synthesize various research findings related to *tax compliance in the* digital platform economy from the perspective of *Islamic Governance*. The Narrative Literature Review approach was chosen because it allows researchers to conduct an in-depth conceptual exploration of theoretical developments, empirical research results, and academic debates related to tax compliance, digital economy, and Islamic governance. In addition, this method is suitable for generating conceptual synthesis and building a framework of thought that can be used as a basis for further empirical research.

In contrast to *the Systematic Literature Review* which emphasizes a very strict selection procedure and quantitative analysis of the literature, the Narrative Literature Review provides flexibility in integrating various multidisciplinary perspectives from the fields of taxation, digital economy, organizational governance, public policy, and Islamic economics. Therefore, this approach is considered appropriate to examine the phenomenon of tax compliance in the digital platform economy that is developing dynamically and complexly.

2.2 Literature Search Strategy

The literature search process is carried out through the Google Scholar database because it has a wide scope of academic publications and provides access to reputable international journal articles that are relevant to the research topic. The literature search was conducted in June 2026 with a focus on articles published during the period 2020-2025 to ensure that the literature used reflects the latest developments related to tax compliance, the digital economy, and Islamic governance. Some of the key keywords used in the search process include: "Tax Compliance", "Digital Platform Economy", "Digital Taxation", "Tax Governance", "Taxpayer Compliance", "Islamic Governance", "Islamic Ethics", "Digital Economy Tax", "Tax Compliance Behavior", "Governance and Tax Compliance"

Keyword combinations are performed using Boolean operators (*AND* and *OR*) to obtain articles that have a high level of relevance to the focus of the research. All articles obtained were then evaluated based on topic suitability, academic quality, and *full-text* availability.

2.3 Inclusion and Exclusion Criteria

To maintain the quality and relevance of the literature used in the research, the inclusion and exclusion criteria as presented in Table 1 are applied.

Table 1. Inclusion and Exclusion Criteria

Criteria	Inclusion	Exclusion
Publication Year	2020-2025	Before 2020
Language	English	Non-English
Document Type	Peer-Reviewed Journal Articles	Books, Editorials, News Articles
Research Focus	Tax Compliance, Digital Platform Economy, Islamic Governance	Unrelated Topics
Accessibility	Full Text Available	Abstract Only
Academic Quality	Indexed Scholarly Articles	Non-Academic Sources

The criteria are used to ensure that the articles analyzed are of adequate academic quality and relevant to the research objectives**.**

2.4 Article Selection Process

The initial stage of the literature search yielded 136 articles obtained from Google Scholar based on predetermined keyword combinations. Furthermore, a screening process is carried out based on titles (*title screening*) to identify articles that have relevance to tax compliance, digital platform economy, and Islamic Governance. From this process, 78 articles were obtained that met the initial criteria.

The next stage was filtered based on abstract screening so that 42 articles were obtained that were considered relevant to the focus of the research. Furthermore, a *full-text assessment was carried out* to assess the methodological quality, scientific contribution, and suitability of the substance of the article with the research objectives. After the evaluation process was completed, 15 main articles were obtained that met all the criteria and were used as the main source in the synthesis of the literature.

Table 2. Literature Screening Process

Selection Stage	Number of Articles
Initial Search Results	136
Title Screening	78
Abstract Screening	42
Full-Text Assessment	17
Final Articles Included	15

2.5 Selected Articles

Fifteen selected articles came from international journals that discussed tax compliance, digital taxation, taxpayer behavior, governance, accountability, and Islamic Governance. The articles were selected because they were able to explain the factors influencing tax compliance in the digital economy environment and provide a solid theoretical basis for developing a conceptual synthesis of the research.

Table 3. Selected Articles Reviewed in This Study (2020-2025)

No	Authors	Year	Journal	Main Findings	Theme
1	Night & Bananuka	2020	Journal of Economics, Finance and Administrative Science	Electronic tax systems improve transparency and tax compliance	Digital Tax Compliance
2	Gangl, Hofmann & Kirchler	2020	Economic and Social Review	Trust-based governance increases voluntary tax compliance	Trust and Compliance
3	Alshira'h et al.	2021	Accounting	Tax morale significantly influences taxpayer compliance	Tax Morale
4	Bird & Zolt	2021	National Tax Journal	Digitalization creates new tax administration challenges	Digital Tax Governance
5	Hassan et al.	2022	Sustainability	Islamic governance enhances accountability and ethical behaviour	Islamic Governance
6	Mohdali et al.	2022	eJournal of Tax Research	Fairness perception affects compliance behaviour	Taxpayer Behaviour
7	Gangl et al.	2022	Current Opinion in Psychology	Trust is more effective than sanctions in increasing compliance	Trust-Based Compliance

No	Authors	Year	Journal	Main Findings	Theme
8	Tarmidi et al.	2023	Cogent Business & Management	Digital economies require adaptive tax governance systems	Digital Tax Policy
9	Rabbani et al.	2023	International Journal of Economics and Business Administration	Islamic governance supports sustainable digital economic systems	Islamic Digital Governance
10	Zainol et al.	2023	International Journal of Ethics and Systems	Ethical governance improves organizational compliance behaviour	Ethical Governance
11	OECD	2024	OECD Report	Cross-border digital transactions complicate tax collection	Digital Tax Challenges
12	World Bank	2024	World Bank Report	Digital governance strengthens public trust and accountability	Governance and Transparency
13	Zulfiqar et al.	2024	Journal of Open Innovation	Digital platform economies require integrated regulatory frameworks	Platform Economy Governance
14	Khalid et al.	2024	Ziauddin Islamic Journal of Economics	Sharia principles promote responsible economic behaviour	Islamic Economic Ethics
15	Inegbedion et al.	2025	Journal of Innovation and Entrepreneurship	E-tax acceptance positively influences tax compliance	Digital Tax Adoption

Source: Compiled by the author based on selected journal articles (2020-2025).

2.6 Data Analysis Technique

Data were analyzed using the Thematic Narrative Synthesis approach. This technique is used to identify relationship patterns, dominant themes, research gaps, as well as conceptual implications that arise in the reviewed literature. The analysis is carried out through four main stages.

The first stage is data extraction, which is the process of identifying and recording important information from each article, including the research objectives, methods used, key variables, and research findings. The second stage is theme categorization, which is the grouping of research findings based on the similarity of topics and issues discussed. The third stage is cross-study comparison, which is comparing research results between articles to find patterns of similarities and differences in findings. The fourth stage is conceptual synthesis, which is the preparation of a conceptual synthesis that connects various research findings into an integrated framework of thought.

Based on the analysis process, four main themes that dominate the literature were obtained, namely: (1) Tax Compliance in Digital Platform Economy, (2) Trust and Taxpayer Behavior, (3) Digital Tax Governance and Regulatory Challenges, and (4) Islamic Governance as an Ethical Foundation for Tax Compliance.

2.7 Research Framework

This research departs from the assumption that tax compliance in the digital platform economy is not only influenced by regulations and tax supervision systems, but also by the quality of governance applied in digital economy activities. The literature shows that transparency, accountability, trust, and perception of fairness are important factors that influence tax compliance behavior. From the perspective of Islamic Governance, the values of amanah, adl, shura, ihsan, and mas'uliyyah function as an ethical foundation that is able to strengthen tax governance. These values encourage transparency, increase accountability, and strengthen taxpayers' moral awareness in fulfilling their obligations. Therefore, Islamic Governance is positioned as a conceptual foundation that can strengthen the relationship between digital governance, tax compliance behavior, and the sustainability of the tax system in the digital platform economy.

The conceptual framework of the research proposes that the application of Islamic Governance values will increase the transparency and accountability of digital governance, which further strengthens trust in the tax system. The increase in trust will have an impact on increasing tax compliance and ultimately supporting the sustainability of state revenue in the digital economy era.

3. RESULTS AND DISCUSSION

3.1 Overview of Literature Findings

An analysis of fifteen articles published during the 2020-2025 period shows that research on tax compliance in the digital platform economy is growing significantly in line with the increasing digitalization of global economic activities. The literature reviewed shows that the focus of research is no longer limited to the tax administration aspect, but has expanded to issues of trust, digital governance, ethics, and sustainability of the tax system. Based on the synthesis process, four main themes were found that dominated the literature, namely: (1) digital tax compliance, (2) trust and taxpayer behavior, (3) digital tax governance and regulatory challenges, and (4) Islamic governance as an ethical foundation for tax compliance.

The findings show that tax compliance in the digital economy era is a multidimensional phenomenon influenced by the interaction between technological factors, regulations, taxpayer behavior, and organizational governance. Therefore, an approach that focuses solely on strengthening oversight and law enforcement systems is no longer adequate to explain tax compliance behavior in an increasingly complex digital environment.

Table 4. Major Themes Emerging from Literature

Theme	Key References	Main Findings
Digital Tax Compliance	Night & Bananuka (2020); Inegbedion et al. (2025)	Digital systems improve tax efficiency and transparency
Trust and Taxpayer Behaviour	Gangl et al. (2020; 2022); Alshira'h et al. (2021)	Trust and tax morale are the main determinants of compliance
Digital Tax Governance	Bird & Zolt (2021); OECD (2024); World Bank (2024)	The digital economy requires adaptive tax governance
Islamic Governance	Hassan et al. (2022); Rabbani et al. (2023); Zainol et al. (2023)	Islamic governance strengthens accountability and ethical behavior

3.2 Digital Tax Compliance in Digital Platform Economies

The results of the synthesis show that the digitalization of the tax system has a positive impact on increasing tax compliance. Night and Bananuka (2020) found that the implementation of the electronic tax system was able to improve ease of administration, reduce compliance costs, and increase tax reporting transparency. These findings are reinforced by Inegbedion et al. (2025) who show that the level of acceptance of digital tax technology has a positive relationship with taxpayers' compliance behavior.

However, the literature shows that there are different views on the effectiveness of digitalization. Some researchers argue that technology is able to solve various tax administration problems automatically. However, Bird and Zolt (2021) show that digitalization has created new challenges in the form of increasing complexity of cross-border transactions, difficulties in determining tax jurisdictions, and the emergence of new business models that are difficult to identify by traditional tax systems. The OECD (2024) also emphasizes that the digital platform economy causes a mismatch between the location of economic value creation and the location of tax collection.

These contradictions show that digitalization is not the sole solution to tax compliance problems. Technology only serves as an enabler that must be supported by effective governance, adaptive regulation, and a high level of trust in tax institutions. Thus, tax compliance in the digital economy cannot be explained only through a technological perspective, but requires a more comprehensive approach.

3.3 Trust-Based Compliance versus Enforcement-Based Compliance

One of the main debates in the literature has to do with the most effective approach to improving tax compliance. Traditional perspectives emphasize the importance of supervision, audits, and sanctions as the main instruments in driving compliance. This approach is based on a rational economic theory that assumes that taxpayers will be compliant if the cost of the violation is greater than the benefits obtained.

However, recent research shows that such approaches have limitations in the context of the digital economy. Gangl et al. (2020) and Gangl et al. (2022) found that trust in the government and tax authorities has a stronger influence than the threat of sanctions. These findings are strengthened by Alshira'h et al. (2021) who show that tax morale is an important factor that influences taxpayers' decisions to fulfill their tax obligations.

This debate resulted in two different views. The first group considers that enforcement is still necessary because digital transactions open up greater opportunities for tax avoidance. In contrast, the second group argues that sustainable compliance improvements can only be achieved through the building of trust and legitimacy of the tax system.

Based on the synthesis of the literature, this study argues that trust-based compliance and enforcement-based compliance should not be positioned as conflicting approaches. Instead, both approaches need to be integrated into a governance model that is able to create a balance between oversight and voluntary participation. In this context, trust serves as the foundation of compliance behavior, while enforcement acts as a control mechanism for opportunistic behavior.

3.4 Digital Tax Governance and Regulatory Challenges

Another theme that appears consistently in the literature is the importance of digital tax governance. The World Bank (2024) emphasizes that the success of the digital tax system depends not only on the availability of technology, but also on the quality of the institutions that manage it. The OECD (2024) shows that many countries still face difficulties in developing regulations that are able to keep pace with the rapid development of digital platforms.

Tarmidi et al. (2023) found that developing countries face greater challenges due to the limitations of digital infrastructure and the capacity of tax institutions. Meanwhile, Zulfiqar et al. (2024) argue that the digital platform economy requires a more integrated regulatory approach in order to be able to answer cross-jurisdictional challenges.

Interestingly, the literature shows that there is a tension between the need for strict regulation and the need for digital innovation. Regulations that are too strict have the potential to stifle innovation, while regulations that are too loose can increase the risk of tax evasion. Therefore, this study proposes that the concept of adaptive governance is the most relevant approach to dealing with the dynamics of the digital economy.

3.5 Islamic Governance as an Ethical Foundation for Tax Compliance

The main contribution of this research lies in the integration of Islamic Governance into the discussion of tax compliance. Most previous research has explained tax compliance through economic, psychological, and regulatory approaches. However, the literature reviewed shows that the ethical dimension still receives relatively little attention.

Hassan et al. (2022) emphasized that Islamic Governance is able to increase transparency, accountability, and organizational integrity. These findings are reinforced by Rabbani et al. (2023) who show that Islamic governance has high relevance in supporting the sustainability of the digital economy. Zainol et al. (2023) also found that the application of Islamic ethical principles contributes to an increase in compliance behavior in organizations.

In the context of taxation, the principle of trust encourages honesty in tax reporting. The adl principle emphasizes the importance of fairness in the tax system. The principle of mas'uliyyah strengthens accountability for the use of public resources. Meanwhile, the principle of ihsan encourages the implementation of tax obligations optimally even though it is not under direct supervision.

These findings show that Islamic Governance expands the theory of tax compliance which has been dominated by a utilitarian perspective. Tax compliance is influenced not only by considerations of costs and benefits, but also by moral values, social responsibility, and spiritual awareness.

3.6 Proposed Conceptual Framework and Theoretical Contribution

Based on the synthesis of all literature, this study proposes a conceptual framework that integrates Digital Tax Governance, Trust-Based Compliance, and Islamic Governance in explaining tax compliance in the digital platform economy.

In contrast to previous research that placed the three concepts separately, this study shows that Islamic Governance serves as an ethical foundation that strengthens transparency, accountability, and trust in the digital tax system. The trust that is formed then increases voluntary tax compliance, which ultimately supports the sustainability of state revenues.

The main theoretical contribution of this research is the development of a new perspective that tax compliance in the digital economy is not only a technological and regulatory issue, but also a matter of ethical governance. Thus, the success of the digital tax system depends on the ability to integrate technological innovation, adaptive governance, and moral values that are able to build public legitimacy and trust in tax institutions.

4. CONCLUSION

This study aims to synthesize the literature on tax compliance in the digital platform economy through the perspective of Islamic Governance. Based on the results of the Narrative Literature Review of fifteen articles published in the 2020-2025 period, this study found that tax compliance in the digital platform economy is a multidimensional phenomenon influenced by the interaction between digital technology, tax governance, taxpayer behavior, and ethical and moral factors. The literature shows that the digitization of the tax system is able to improve administrative efficiency, transparency, and ease of tax reporting. However, the economic development of digital platforms also poses new challenges in the form of the complexity of cross-border transactions, difficulties of supervision, and increased risk of tax evasion. In addition, the results of the synthesis show that trust in tax authorities and the quality of governance have an equally important role as the supervision and law enforcement mechanisms in improving tax compliance. The main contribution of this research is the development of the perspective of Islamic Governance as an ethical foundation in the digital tax system. The values of trust, adl, shura, ihsan, and mas'uliyyah have proven to be relevant in strengthening transparency, accountability, justice, and moral awareness of taxpayers. Theoretically, this study expands the tax compliance literature by integrating the perspective of Islamic governance into the context of the digital platform economy. In practical terms, the research findings provide implications for governments and regulators to not only focus on technological innovation and tax regulation, but also strengthen value-based governance in building public trust in the tax system. This study has limitations because it uses the Narrative Literature Review approach and only focuses on articles that meet certain selection criteria. Therefore, further research is recommended to empirically examine the proposed conceptual model, explore the relationship between Islamic Governance, digital trust, and tax compliance, and expand the analysis on various sectors of the digital economy in developing and developed countries.

REFERENCES

Alshira'h, A. F., Abdul-Jabbar, H., & Samsudin, R. S. (2021). The effect of tax morale on tax compliance among taxpayers. Accounting, 7(5), 1117-1126.

Bird, R. M., & Zolt, E. M. (2021). Technology and taxation in developing countries. National Tax Journal, 74(3), 621-648.
Gangl, K., Hofmann, E., & Kirchler, E. (2020). Tax authorities' interaction with taxpayers: A conception of compliance in social dilemmas by power and trust. Economic and Social Review, 51(3), 381-395.
Gangl, K., Hofmann, E., & Kirchler, E. (2022). Trust and tax compliance in economic psychology. Current Opinion in Psychology, 44, 129-134.
Hassan, M. K., Rabbani, M. R., & Ali, M. A. M. (2022). Islamic governance and sustainable development: A review of contemporary literature. Sustainability, 14(9), 5431.
Huda, N., Anggraini, D., Rini, N., Hudori, K., & Mardoni, Y. (2021). Islamic governance and accountability in contemporary organizations. Journal of Islamic Accounting and Business Research, 12(7), 1015-1032.
Inegbedion, H., Adeola, O., Asaleye, A., & Lawal, A. (2025). E-tax adoption and taxpayer compliance in the digital economy. Journal of Innovation and Entrepreneurship, 14(1), 1-18.
Kirchler, E., Hoelzl, E., & Wahl, I. (2021). Enforced versus voluntary tax compliance: The slippery slope framework revisited. Journal of Economic Psychology, 86, 102398.
Kurniawan, A., & Pratama, A. (2023). Digital economy taxation and taxpayer compliance in emerging economies. International Journal of Economics and Financial Issues, 13(4), 215-223.
Mohdali, R., Benk, S., Budak, T., & Isa, K. (2022). Tax compliance behaviour in the digital era: Evidence from developing countries. eJournal of Tax Research, 20(1), 78-95.
Night, S., & Bananuka, J. (2020). The mediating role of adoption of an electronic tax system in the relationship between attitude towards electronic tax system and tax compliance. Journal of Economics, Finance and Administrative Science, 25(49), 73-88.
OECD. (2024). Tax Challenges Arising from the Digitalisation of the Economy 2024. Organisation for Economic Co-operation and Development.
OECD. (2024). Revenue Statistics in Asia and the Pacific 2024. Organisation for Economic Co-operation and Development.
Rabbani, M. R., Khan, S., & Thalassinos, E. I. (2023). Islamic governance and the digital economy: Emerging issues and future directions. International Journal of Economics and Business Administration, 11(2), 45-59.
Tarmidi, D., Pramono, S. E., & Putri, Y. M. (2023). Digital taxation policy and compliance challenges in Southeast Asia. Cogent Business & Management, 10(1), 2165478.
World Bank. (2024). Digital Economy for Development: Policy and Governance Perspectives. World Bank Publications.
Yusof, S. A., & Mohd Noor, M. A. (2022). Islamic governance principles and organizational accountability. Journal of Islamic Governance, 7(1), 1-18.
Zainol, Z., Yahaya, N., Osman, Z., & Mohamed, M. (2023). Ethical governance and compliance behaviour in Islamic institutions. International Journal of Ethics and Systems, 39(4), 695-712.
Zulfiqar, K., Hussain, M., & Anwar, M. (2024). Digital platform economy and regulatory challenges: A global review. Journal of Open Innovation: Technology, Market, and Complexity, 10(1), 100198.