



Nahdlatul Fikr

International Journal of Islamic Studies, Education, and Humanities

ISSN (Online) 3109-5143

Volume 2, Number 1, (2025): December Edition

<https://doi.org/10.5281/zenodo.20102204>

Strengthening Islamic Fiscal Governance: Socio-Legal Analysis of Culinary Taxation in Asia, Africa, Europe

Audy Zakiyatul Kamilah*

Program Studi Ekonomi Syariah, Institut Miftahul Huda Al Azhar, Banjar, Indonesia

Adamu Abubakar Muhammad

Lecturer, Department of Islamic Studies, Federal University of Kashere, Gombe State Nigeria

Najla Isna Zahrani

Program Studi Pendidikan Agama Islam, Institut Miftahul Huda Al Azhar, Banjar, Indonesia

Arif Saeful Anwar

Program Studi Hukum Keluarga (*Ahwal Syakhshiyah*), Institut Miftahul Huda Al Azhar, Banjar, Indonesia

Hasanah Abd Khafidz

Universiti Kebangsaan Malaysia, Bangi, Malaysia

Muhammad Nizar

Program Studi Pendidikan Guru Madrasah Ibtidaiyah, Institut Miftahul Huda Al Azhar, Banjar, Indonesia

Naelul Azmi

Fakultas Ekonomi dan Bisnis Islam, Institut Miftahul Huda Al Azhar, Banjar, Indonesia

Lina Kuklienė

Klaipeda State University of Applied Sciences, Klaipeda, Lithuania

*Corresponding author: audyzk7@gmail.com

Article History:

Submitted: April 14, 2025 | Revised: July 25, 2025; September 18, 2025 | Accepted: October 5, 2025 | Published: December 31, 2025

Citation format (APA Style):

Kamilah, A. Z., Muhammad, A. A., Zahrani, N. I., Anwar, A. S., Khafidz, H. A., Nizar, M., Azmi, N., & Kuklienė, L. (2025). Strengthening Islamic Fiscal Governance: Socio-Legal Analysis of Culinary Taxation in Asia, Africa, Europe. *Nahdlatul Fikr*, 2(1), 34–54.

Abstract

Background: Islamic fiscal governance integrates law, ethics, and public finance in Muslim-majority societies. Culinary taxation policies illustrate how modern fiscal systems can align with Islamic principles of justice, transparency, and public welfare. This study examines such policies across three continents—Asia, Africa, and Europe—focusing on Indonesia, Malaysia, Nigeria, and Lithuania.

Methods: A qualitative comparative socio-legal approach was applied. Data were collected from policy documents, scholarly literature, and media discourse. The analysis employed *fiqh siyasaḥ maliyah*, the principle of *maslahah*, and socio-legal theory to assess legal interpretation, ethical alignment, and public legitimacy across diverse legal, institutional, and cultural contexts.

Results: All countries use taxation to support public welfare, but implementation varies: Indonesia employs decentralized regional regulations; Malaysia integrates Islamic administrative frameworks; Nigeria uses hybrid Sharia-civil law systems; and Lithuania applies secular legal structures. Policies aligned with justice,



proportionality, and transparency achieve higher public acceptance, whereas misaligned implementation produces socio-economic tensions and limits legitimacy.

Discussion: Islamic fiscal principles demonstrate flexibility across political, legal, and cultural contexts. Harmonizing fiscal objectives with ethical and welfare-oriented principles fosters public trust and positive socio-economic outcomes. Institutional capacity, legal pluralism, and ethical communication are key factors in effective implementation.

Conclusion: Comparative analysis confirms that Islamic fiscal governance can coexist with contemporary taxation systems when guided by ethical and socio-legal principles. Principles of *maslahah*, justice, proportionality, and transparency enhance legitimacy and socio-economic balance across contexts.

Novelty: This study offers a multi-continental socio-legal framework linking Islamic fiscal ethics with contemporary taxation, showing practical adaptability in diverse modern settings.

Keywords: Islamic Fiscal Governance; Culinary Taxation; Fiqh Siyasaḥ Maliyah; *Maslahah*; Comparative Socio-Legal Analysis

INTRODUCTION

The evolution of regional taxation policies in Muslim-majority countries exemplifies the increasing complexity of contemporary fiscal governance, where law, economics, ethics, and socio-religious values intersect to shape both policy formulation and public perception. In recent decades, governments in countries such as Indonesia, Malaysia, Nigeria, and, for comparative purposes, Lithuania, have pursued strategies to enhance regional revenue systems through targeted fiscal instruments, particularly those directed at micro, small, and medium culinary enterprises. Such policies extend beyond conventional revenue collection mechanisms; they are embedded within broader socio-legal and normative frameworks that reflect the negotiation of governance objectives with ethical, cultural, and religious expectations (Assoum & Alinsato, 2023; Sima et al., 2023). Understanding these dynamics requires a comparative lens, given the diversity of institutional structures, legal traditions, and the degree of Islamic governance integration across different continents.

In Indonesia, regional taxation is implemented within a decentralized governance paradigm that grants significant autonomy to local governments. This system enables the tailoring of fiscal instruments to the specific economic realities and developmental priorities of each region. A notable illustration is the *Pajak Barang dan Jasa Tertentu* (PBJT) applied to culinary businesses in Kota Banjar, West Java, under Regional Regulation No. 14 of 2025. The PBJT targets enterprises exceeding defined revenue thresholds, reflecting the capacity of local governments to balance fiscal objectives with social welfare considerations (Widiastuti, Mawardi, et al., 2022). While the PBJT aims to reinforce regional development and support public service delivery, its implementation has prompted public debate over fairness, transparency, and proportionality, particularly among small-scale culinary entrepreneurs. Evidence suggests that public acceptance of regional taxation hinges not solely on legal authority but also on the perception of equitable enforcement, transparent revenue allocation, and institutional accountability (Ghallabi et al., 2024). These observations underscore the role of socio-political contexts, community engagement, and ethical considerations in shaping the implementation and reception of fiscal policies within decentralized Muslim-majority settings.



Malaysia offers a contrasting model characterized by centralized fiscal governance, whereby national-level coordination ensures policy coherence across local jurisdictions. While local authorities retain administrative responsibilities, fiscal policies—including culinary taxation—are framed and enforced within integrated national frameworks. This model demonstrates a systematic integration of Islamic governance principles, emphasizing justice, accountability, and public welfare within bureaucratic structures (Hashmi et al., 2022; Rahman et al., 2020). Public discourse in Malaysia frequently reflects Islamic ethical norms, reinforcing expectations for procedural fairness and ethical stewardship in the administration of taxation. The Malaysian example illustrates that robust institutional coordination, stable bureaucratic structures, and integration of normative principles can enhance public compliance and trust in fiscal policies, even when implemented in modern, secular administrative contexts. In contrast to Indonesia, Malaysia's centralized model demonstrates how institutional integration can mitigate public skepticism, streamline policy execution, and maintain alignment with Islamic ethical principles, ultimately fostering legitimacy and socio-economic stability.

In Nigeria, fiscal governance operates under a hybrid legal framework, wherein Sharia law influences taxation in predominantly Muslim states, while secular civil law governs other jurisdictions. Culinary taxation policies in northern states such as Kano and Kaduna exemplify the operationalization of Islamic fiscal principles alongside conventional tax regulations to promote public welfare and regional development. In these contexts, *fiqh siyasah maliyah* emphasizes proportionality, justice, and social stability; yet, practical implementation is often constrained by political dynamics, regional heterogeneity, and variable institutional capacity. This pluralistic legal environment illustrates the challenges of harmonizing normative legitimacy with effective administrative enforcement in a multi-layered governance structure. By contrast, Lithuania offers a secular and fully centralized taxation system with minimal direct influence from Islamic jurisprudence, providing a valuable comparative benchmark. The Lithuanian model highlights the importance of administrative efficiency, policy transparency, and procedural fairness in fostering legitimacy and public compliance. Comparing these cases underscores that while Islamic ethical principles may not explicitly guide fiscal policies in all contexts, the underlying objectives of justice, transparency, and proportionality remain universally relevant to effective governance.

Theoretically, Islamic fiscal jurisprudence provides a normative framework to evaluate the legitimacy and socio-economic impact of contemporary taxation policies. Classical scholars recognize the state's authority to levy financial obligations beyond zakat to secure public welfare (*maslahah*) and maintain social and economic stability. Core principles such as justice (*'adl*), proportionality, and transparency are central to assessing whether taxation policies align with the higher objectives of Sharia (*maqashid al-shariah*) (Bogetić & Naehar, 2025; Socol et al., 2025). Culinary taxation constitutes a particularly salient domain, given its direct impact on micro and small enterprises, consumer behavior, and public perceptions of governmental legitimacy, while also reflecting legal pluralism and socio-cultural diversity in Muslim-majority societies.

Despite extensive scholarship on Islamic public finance, existing research primarily emphasizes macroeconomic instruments such as zakat, waqf, and Islamic banking, leaving sector-specific fiscal practices comparatively underexplored. A multi-country, comparative



socio-legal analysis—including Indonesia, Malaysia, Nigeria, and Lithuania—provides novel insights into how fiscal governance is operationalized across diverse political, legal, and cultural settings. Culinary businesses, as a rapidly expanding economic sector, present both opportunities and challenges for governments seeking to harmonize fiscal objectives with ethical imperatives. Legal pluralism—manifested in the coexistence of civil, customary, and Islamic law—further shapes policy interpretation, implementation, and social negotiation (Hashmi et al., 2022; Widiastuti, Mawardi, et al., 2022).

This study, therefore, examines culinary taxation policies through a comparative socio-legal lens grounded in Islamic fiscal governance, with three key objectives: (1) to analyze policy implementation across Indonesia, Malaysia, Nigeria, and Lithuania; (2) to assess alignment with *fiqh siyasah maliyah* and public welfare principles; and (3) to explore the influence of Islamic ethical values on fiscal governance. By situating regional taxation within broader socio-legal and ethical frameworks, the study demonstrates that contemporary fiscal policies can coexist with Islamic governance principles when applied transparently, proportionally, and with a welfare-oriented perspective. Furthermore, the comparative approach highlights the adaptability of Islamic fiscal jurisprudence in addressing modern administrative challenges across diverse socio-political, institutional, and cultural contexts.

LITERATURE REVIEW

Islamic fiscal governance has evolved in tandem with the expansion of modern state administration in Muslim-majority societies, encompassing not only technical mechanisms of revenue collection but also broader ethical, legal, and socio-political dimensions. These dimensions are intrinsically linked to principles of justice, public welfare, and state responsibility (Elamer et al., 2020; Jan et al., 2023; Socol et al., 2025). Within the framework of *fiqh siyasah maliyah*, state-imposed taxation is deemed legitimate when it advances collective benefit (*maslahah 'ammah*) and promotes socio-economic equilibrium (M. Rahman et al., 2020; Bogetić & Naehar, 2025). Contemporary scholarship increasingly integrates Islamic jurisprudence, socio-legal studies, public administration, and economic governance to elucidate how fiscal policies in Muslim-majority contexts are simultaneously normative, institutional, and socially embedded. This holistic perspective emphasizes that taxation is not merely a technical instrument for resource mobilization; it also represents a critical mechanism through which governance, ethics, and societal expectations intersect. Classical Islamic scholars, including Al-Mawardi and Ibn Khaldun, established foundational ethical boundaries for state fiscal authority. Al-Mawardi posited that governments possess the right to collect financial contributions to secure social order and public welfare, while Ibn Khaldun emphasized fairness and proportionality to prevent social and economic disruption (D. M. Utami et al., 2024; Peleg-Barkat et al., 2025).

These principles underpin contemporary Islamic fiscal governance across diverse institutional and socio-cultural contexts, including Indonesia, Malaysia, and Nigeria. Modern Islamic economic scholars, such as Chapra (2008), Kahf (2015), and Kusnan et al. (2022), further stress that taxation should guarantee socio-economic justice, equitable wealth distribution, and moral accountability, framing fiscal policy as both a legal obligation and a moral contract between the state and society (Ahmad & Fadillah, 2021; Hashmi et al., 2022; E. T. Rahman et al., 2025).



These insights are particularly salient in decentralized or pluralistic societies, where local governance capacity and public trust in fiscal administration significantly influence policy effectiveness (Assoum & Alinsato, 2023; Sima et al., 2023).

In Southeast Asia, Indonesia exemplifies decentralized fiscal governance, where regional autonomy reforms have endowed local authorities with substantial discretion to levy taxes on sectors such as micro and small culinary enterprises (Ghallabi et al., 2024; Mukhlisin & Hudaib, 2024). Policies such as the *Pajak Barang dan Jasa Tertentu* (PBJT) illustrate the dynamic interplay between economic regulation, public perception, and Islamic ethical principles, raising debates concerning fairness, proportionality, and administrative transparency (T. L. W. Utami et al., 2017; Widiastuti, Mawardi, et al., 2022; D. M. Utami et al., 2024; Birsyada & Utami, 2024). These localized initiatives highlight the crucial role of legal pluralism and community engagement in shaping both the practical implementation and societal reception of fiscal measures. Malaysia, by contrast, exhibits a centralized and institutionally integrated model of governance, wherein Islamic ethical principles inform policy discourse while conventional taxation remains the primary revenue instrument (Sibirian, 2022; Sintara et al., 2025; Andriansyah et al., 2025). Here, the integration of Sharia-informed ethics into bureaucratic processes promotes procedural fairness, accountability, and legitimacy, thereby enhancing public trust in fiscal authorities. Comparative analyses of Indonesia and Malaysia underscore that institutional coordination, legal pluralism, and socio-cultural legitimacy are essential determinants of the efficacy and social acceptance of Islamic fiscal governance.

Beyond Southeast Asia, Nigeria offers an instructive case of hybrid fiscal governance. Several northern states operate Sharia-influenced tax systems alongside secular state taxation mechanisms, reflecting a dual framework that integrates normative Islamic principles with conventional legal-administrative procedures. In these jurisdictions, compliance is closely associated with perceptions of procedural fairness, religious alignment, and institutional trust (Elamer et al., 2020; Mustafa et al., 2024). The Nigerian experience demonstrates that Islamic fiscal principles can coexist with modern governance frameworks, yet their operationalization is highly contingent upon local socio-political contexts, administrative capacity, and community engagement.

Lithuania, as a secular European context, provides a contrasting baseline where fiscal governance relies exclusively on modern legal-administrative structures devoid of religious ethical frameworks. This comparison illustrates how public perception of taxation legitimacy, transparency, and fairness is influenced not solely by the content of fiscal policies but also by broader cultural, legal, and institutional factors. Multi-country analyses of Indonesia, Malaysia, Nigeria, and Lithuania thus enable scholars to disentangle the ethical and socio-religious dimensions distinctive to Islamic fiscal governance from universally applicable administrative principles. The theoretical framework underpinning this study integrates *fiqh siyasah maliyah*, socio-legal theory, and the principle of *maslahah*. *Fiqh siyasah maliyah* governs state authority over taxation, expenditure, and wealth distribution, emphasizing collective welfare and social responsibility (Lousada & Castanho, 2021; Windisch et al., 2022; Socol et al., 2025). The principle of *maslahah*, as articulated by Al-Ghazali, legitimizes fiscal policies that protect essential Sharia objectives—religion, life, intellect, lineage, and property—while ensuring



proportionality and preventing exploitation (Ghazali, 2013; Abduloh & Ahyani, 2020; Rusmana et al., 2024; Ishom et al., 2025). Socio-legal perspectives complement Islamic jurisprudence by situating taxation within broader social realities, recognizing law as both a normative system and a social practice shaped by cultural, political, and communal factors (Shahrullah & Syarief, 2015; Irianto, 2021; Jalili et al., 2024; Triana et al., 2025; Firdaus, 2025). Culinary taxation in Indonesia, Malaysia, and Nigeria exemplifies this intersection, illustrating how local economic behavior, public trust, and perceptions of justice are co-constructed through policy design and ethical orientation.

Despite an expanding literature on Islamic economics and public finance, sector-specific and comparative analyses of taxation remain underdeveloped. Most prior studies focus on macro-level instruments such as zakat administration, Islamic banking, or national fiscal policy, often overlooking micro-level impacts on small enterprises (Widiastuti, Mawardi, & Atiya, 2022; Ghallabi, Bougatef, & Mnari, 2024). By incorporating Indonesia, Malaysia, Nigeria, and Lithuania, this study provides a cross-continental comparative lens to understand how Islamic fiscal governance interacts with local economic, institutional, and cultural realities. Overall, the literature suggests that Islamic fiscal governance is compatible with contemporary taxation systems and provides ethical guidance to ensure justice, transparency, and public welfare. Multi-country comparisons highlight how Muslim-majority societies navigate state authority, economic regulation, and normative ethics within modern administration, while secular contexts elucidate the distinctive socio-religious dimensions shaping compliance, legitimacy, and governance efficacy (Triatmanto & Bawono, 2023; Bogetić & Naeher, 2025; Drira et al., 2025).

METHODOLOGY

This study adopts a qualitative comparative socio-legal research design to investigate culinary taxation policies through the lens of Islamic fiscal governance across four countries: Indonesia, Malaysia, Nigeria, and Lithuania. The qualitative approach is particularly suitable for exploring the complex interplay between legal interpretation, socio-political contexts, public policy, and Islamic ethical principles, rather than merely quantifying relationships between variables (Huynh et al., 2024). Employing a comparative framework enables the systematic identification of similarities, differences, and contextual nuances in the formulation, implementation, and negotiation of taxation policies across diverse legal, institutional, and cultural environments (Vaughn et al., 2024). By adopting a socio-legal perspective, the study conceptualizes law not as an isolated technical instrument but as a dynamic social institution embedded within political structures, economic realities, and cultural values (Naseem & Adnan, 2019; Osman et al., 2021; Fatmawati et al., 2024; Kafidhoh et al., 2024). Within this framework, culinary taxation policies are interpreted as instruments that shape the relationships between governments, business actors, and local communities, while simultaneously reflecting Islamic ethical imperatives, including justice, transparency, and public welfare.

The primary theoretical lens guiding this study is *fiqh siyasah maliyah*, which evaluates the legitimacy of state fiscal measures from an Islamic jurisprudential and ethical perspective. Complementing this, the principle of *maslahah* provides normative criteria for assessing whether taxation policies effectively contribute to social and economic welfare (Widiastuti et



al., 2021; Hariyanto et al., 2023; Ashafa & Raimi, 2024; Mujahidin et al., 2025; Ceasar et al., 2025). This dual framework enables the study to analyze how culinary taxation aligns with ethical principles such as justice (*'adl*), proportionality, and transparency, while also considering its influence on public perception and legitimacy. The study examines four distinct national contexts that represent diverse administrative, legal, and cultural arrangements. Indonesia exemplifies a decentralized governance model, where regional authorities possess significant autonomy to regulate local taxation, as demonstrated by the implementation of *Pajak Barang dan Jasa Tertentu* (PBJT) targeting culinary businesses. Malaysia represents a centralized and institutionally integrated administrative system, where Islamic governance principles inform fiscal coordination and ethical expectations, ensuring policy consistency and alignment with normative standards. Nigeria operates a hybrid system, combining civil law and Sharia law, which allows for pluralistic approaches to taxation that reflect regional socio-political realities and religious norms. Lithuania provides a contrasting European context, characterized by a secular, fully centralized taxation system where policies are largely guided by universal legal and administrative frameworks with minimal influence from Islamic jurisprudence.

Data were collected from multiple sources, including legal documents, public policy regulations, official reports, scholarly literature, and media publications. Indonesian and Malaysian sources were obtained from regional regulations, government policy documents, and academic literature (Carrero et al., 2022; White et al., 2022; Lionardo et al., 2024; Sulaiman W et al., 2024; Wan et al., 2024). Nigerian and Lithuanian sources consisted of national legislation, fiscal guidelines, and relevant secondary academic studies (Mehtar, 2024). Data collection methods encompassed document analysis, literature review, and digital media analysis. Document analysis focused on compiling legal texts, government regulations, policy reports, and institutional publications relating to culinary taxation. Literature review examined prior scholarly discussions on Islamic fiscal governance, taxation ethics, legal pluralism, and public welfare. Digital media analysis explored public discourse and community reactions, particularly in Indonesia and Nigeria, capturing societal perceptions of fiscal policy and governance. Triangulation was employed to enhance the validity of the study by cross-verifying information from legal documents, academic literature, government publications, and media sources. Theoretical triangulation integrated socio-legal theory, *fiqh siyasah maliyah*, and the principle of *maslahah* as complementary analytical frameworks.

Data analysis proceeded through three stages: data reduction, thematic categorization, and interpretive synthesis. Collected materials were organized into thematic areas, including fiscal regulation, Islamic governance principles, public welfare, legal pluralism, and socio-economic impact. Interpretive analysis involved comparing findings across the four countries to identify convergences, divergences, and broader implications for Islamic fiscal governance in multi-continental contexts. The study does not aim for statistical generalization but instead seeks to provide contextualized and analytical insights into the interactions between Islamic ethical principles and contemporary fiscal administration across varied legal and cultural landscapes. Ethical considerations were rigorously maintained. The study relies exclusively on publicly available documents, academic publications, and institutional sources, with no collection or analysis of personal or confidential data (Minhat et al., 2021; Supani et al., 2025). Through this methodological framework, the research contributes to interdisciplinary scholarship by



bridging Islamic governance, public finance, and socio-legal studies. It illuminates how ethical principles rooted in Islamic jurisprudence can inform contemporary policy implementation, foster public trust, and enhance the legitimacy of taxation systems, while simultaneously adapting to diverse administrative, cultural, and socio-political environments. In summary, this methodological design provides a robust foundation for comparative analysis of culinary taxation across Indonesia, Malaysia, Nigeria, and Lithuania. By integrating socio-legal theory with *fiqh siyasah maliyah* and *maslahah*, the study not only evaluates the legal and ethical dimensions of fiscal policy but also examines their social reception, institutional implementation, and economic implications. This approach facilitates a comprehensive understanding of the adaptability of Islamic fiscal governance across multi-continental contexts, offering critical insights for scholars, policymakers, and practitioners interested in aligning taxation practices with ethical principles, social welfare, and sustainable public administration.

RESULT

The analysis of culinary taxation policies across Indonesia, Malaysia, Nigeria, and Lithuania reveals significant insights into how governments negotiate the balance between fiscal objectives, institutional frameworks, and ethical principles, particularly in Muslim-majority contexts. In Indonesia, the decentralization of fiscal authority grants local governments considerable discretion in regulating taxes and levies according to regional economic conditions, enabling tailored approaches that respond to local needs and priorities. A salient example is the *Pajak Barang dan Jasa Tertentu* (PBJT) implemented in Kota Banjar, West Java, under Regional Regulation No. 14 of 2025. This regulation targets food and beverage establishments with seating capacities and revenues exceeding specified thresholds, positioning taxation not merely as a revenue-generating mechanism but as an instrument to promote regional development, urban management, and the provision of public services (Widiastuti, Ningsih, et al., 2022). From an Islamic fiscal perspective, PBJT aligns with the principles of *fiqh siyasah maliyah* and *maslahah*, emphasizing the avoidance of undue hardship (*masyaqqah*) and prioritizing public welfare (Chapra, 2008; Kahf, 2015). Nevertheless, acceptance among small and medium culinary enterprises is contingent upon perceptions of fairness, transparency, and the demonstrable use of revenues for community benefit, illustrating that legal authorization alone is insufficient to secure legitimacy. Malaysia demonstrates a contrasting approach, characterized by centralized governance and strong bureaucratic coordination. Culinary taxation policies are implemented primarily through national frameworks, with local authorities retaining limited administrative discretion. Islamic ethical principles play a central role in shaping public discourse and expectations of governance, emphasizing justice, accountability, and social welfare as foundational elements of policy legitimacy (Haggart & Keller, 2021; Issa et al., 2025). While Malaysia's taxation system does not replace conventional mechanisms with Sharia-compliant models, the integration of Islamic values into administrative processes enhances public trust and perceived legitimacy. Compared to Indonesia, Malaysia exhibits higher consistency in enforcement and lower public skepticism, demonstrating how institutional integration and ethical alignment contribute to effective policy implementation (Hashmi et al., 2022; Nofriah et al., 2025; Hakim et al., 2025; Haider, 2025).



Nigeria presents a hybrid fiscal system wherein Sharia-influenced state regulations coexist with secular federal taxation frameworks. Culinary taxation policies vary considerably across regions, reflecting differences in legal pluralism, socio-religious norms, and institutional capacity. In northern states, Sharia-compliant levies operate alongside conventional taxes, whereas southern and federal jurisdictions adhere primarily to secular fiscal guidelines (Elamer et al., 2020; Mustafa et al., 2024; Ntim & Pyke, 2020). Public compliance is highly contingent upon perceptions of procedural fairness and alignment with Islamic ethical principles. States that successfully integrate welfare-oriented Sharia reasoning into taxation report greater public acceptance, while areas with inconsistent enforcement, inadequate communication, or perceived inequities face resistance, particularly among small culinary enterprises (Jan, Lai, & Shad, 2023). Nigeria's case underscores the practical challenges of harmonizing legal pluralism with ethical legitimacy and administrative efficiency in multi-layered governance systems. Lithuania provides a secular, fully centralized model, where culinary taxation is governed solely by civil law and standard administrative procedures. The primary focus is on economic efficiency, revenue collection, and the provision of public services, with minimal influence from religious or ethical frameworks. Nonetheless, principles of fairness, proportionality, and transparency remain essential for public acceptance and compliance (Bogetić & Naeher, 2025). This highlights that, while Islamic ethical frameworks provide guidance in Muslim-majority contexts, universal principles of justice and social legitimacy are critical determinants of effective fiscal governance across all societies.

Across these four countries, the principle of *maslahah* consistently emerges as a core evaluative framework. In Indonesia, it justifies PBJT by ensuring that taxation supports urban infrastructure, social services, and regional economic development while minimizing adverse effects on small enterprises (Suhartini et al., 2024; Zaenurrosyid et al., 2024). Malaysia operationalizes *maslahah* in an institutionalized manner, integrating Islamic ethical guidance into centralized fiscal administration, thereby enhancing public trust and compliance. Nigeria demonstrates that *maslahah* is effective when applied in a context-sensitive manner, taking into account regional Sharia compliance and public welfare priorities. In Lithuania, while religious considerations are absent, ethical legitimacy, fairness, and transparency remain crucial for social acceptance, underscoring that the welfare-oriented rationale of fiscal policies transcends religious frameworks.

Legal pluralism significantly influences both the implementation and reception of culinary taxation policies. Indonesia's decentralized system allows local governments to adapt regulations to regional priorities, resulting in diverse models with varying public perceptions. Public debates regarding PBJT illustrate the social negotiation inherent in fiscal governance, where compliance is shaped not only by legal authority but also by moral and ethical legitimacy. Malaysia's centralized framework ensures consistent enforcement and alignment with institutional and ethical standards. Nigeria's hybrid system requires careful balancing to maintain public trust and ensure effective policy execution, while Lithuania demonstrates that centralized secular systems achieve predictability and compliance when policies are perceived as equitable and beneficial. These findings collectively highlight that ethical grounding, social negotiation, and transparent implementation are essential for effective fiscal administration. The interplay between institutional structures and Islamic governance values further informs comparative insights. Table 1 summarizes the legal frameworks, administrative structures,



Islamic governance influence, public perception, and ethical justification for culinary taxation policies in the four countries.

Country	Legal Framework	Administrative Structure	Islamic Governance Influence	Public Perception	Ethical/Religious Justification
Indonesia	Regional autonomy; legal pluralism	Decentralized; local discretion	Moderate (maslahah & fiqh siyasah maliyah)	Mixed; skepticism due to transparency issues	Maslahah; avoid masyaqqah; proportionality
Malaysia	Federal law with local responsibilities	Centralized; bureaucratic coordination	High; Islamic ethical principles guide discourse	Generally positive; trust in institutional efficiency	Maslahah; justice ('adl); accountability
Nigeria	Hybrid: Sharia + civil law	Variable; region-specific	Moderate to high (regional Sharia influence)	Variable; depends on alignment with welfare	Maslahah; maqashid al-shariah compliance
Lithuania	Secular civil law	Centralized; uniform	Minimal	Generally positive; fairness & transparency prioritized	Public welfare; proportionality; transparency

Source: Authors' own analysis (2025)

Comparative analysis reveals that while all four countries utilize taxation to advance public welfare and socio-economic development, the mechanisms and societal responses diverge markedly. Indonesia and Nigeria, with decentralized or hybrid systems, experience higher variability in enforcement and public perception, highlighting the challenges posed by legal pluralism and regional socio-political dynamics. Malaysia's centralized approach ensures consistent administration, greater public confidence, and institutionalized integration of ethical principles. Lithuania demonstrates that even in secular contexts, transparency, fairness, and visible social benefits are key determinants of compliance. These findings suggest that ethical legitimacy, whether derived from Islamic jurisprudence or secular governance norms, is a critical determinant of fiscal policy effectiveness. The study further emphasizes the adaptability of Islamic fiscal governance principles, particularly *maslahah* and justice ('*adl*), across diverse socio-political contexts. While the degree of religious influence varies, all four countries show that public trust, administrative transparency, proportional taxation, and demonstrable social benefits are universal determinants of policy legitimacy and effectiveness. Successful culinary taxation policies require careful balancing of fiscal objectives, socio-legal complexities, and ethical considerations to achieve equitable outcomes. This comparative perspective demonstrates that contemporary Islamic fiscal governance is flexible and capable of guiding policy implementation alongside conventional taxation systems while maintaining alignment with broader socio-economic and ethical imperatives.



DISCUSSION

The comparative analysis of culinary taxation policies across Indonesia, Malaysia, Nigeria, and Lithuania provides nuanced insights into the operationalization of Islamic fiscal governance within diverse socio-legal, institutional, and cultural contexts. The study demonstrates that while the ethical foundations of taxation—justice (*'adl*), public welfare (*maslahah*), and accountability—remain central in Muslim-majority countries, their practical implementation and public reception vary considerably depending on governance structures, legal pluralism, and institutional integration. These findings address the research objectives by illustrating how Islamic fiscal governance is applied across multiple continents, highlighting the interplay between legal frameworks, socio-cultural values, and economic realities in shaping taxation policies.

In Indonesia, culinary taxation exemplifies the adaptive potential of Islamic governance within a decentralized system. The *Pajak Barang dan Jasa Tertentu* (PBJT) in Kota Banjar illustrates how regional governments exercise local regulatory authority to implement fiscal policies responsive to economic conditions and public welfare needs (Rafiqi et al., 2024). These policies are justified within the discourse of *maslahah*, emphasizing infrastructure development, local economic sustainability, and administrative enhancement. Nevertheless, public acceptance heavily depends on transparency, proportionality, and perceived distribution of benefits. Small and medium enterprises express concern over disproportionate tax burdens, particularly during economic recovery, reflecting the principle of avoiding *masyaqqah* (undue hardship) in *fiqh siyasah maliyah* (Suntana, 2010; Syahrir & Syamsuddin, 2021; Aminullah & Rakhmah, 2024). These observations indicate that legal authorization alone is insufficient; socio-political negotiation and ethical legitimacy are equally critical, rendering local taxation a complex socio-legal process negotiated among government authorities, business actors, and the broader community.

Malaysia presents a centralized and institutionally integrated model of fiscal governance. National policies are coordinated through federal bureaucratic structures, with Islamic ethical principles embedded in public discourse to guide expectations regarding governance legitimacy (Khan & Konje, 2019; Jaser & Ahaddour, 2023; Ahyani et al., 2024). Operationally, taxation remains within conventional administrative frameworks, but the presence of ethical discourse enhances compliance and public trust. Compared to Indonesia, Malaysia exhibits greater institutional consistency, stronger bureaucratic integration, and clearer communication of fiscal objectives, demonstrating that embedding Islamic values within contemporary administrative mechanisms can effectively reinforce policy legitimacy without necessitating fully Sharia-compliant fiscal systems.

Nigeria offers a distinct perspective as a hybrid legal system where Sharia law coexists with civil law. Culinary taxation policies vary regionally, reflecting federal decentralization and Sharia-compliant frameworks in northern states (Elamer, Ntim, & Pyke, 2020). Northern regions implement Sharia-guided fiscal policies alongside conventional taxes, while southern states adhere predominantly to secular civil law. Public compliance depends on perceptions of fairness and alignment with Islamic principles, highlighting the importance of socio-religious legitimacy alongside formal legal authority. Where taxation aligns with *maslahah* and



maqashid al-shariah, compliance is high; where inequities or opacity exist, resistance emerges, particularly among small culinary enterprises (Jan, Lai, & Shad, 2023). Nigeria thus illustrates the complexities of legal pluralism, showing that governance outcomes are shaped by the interaction of religious legitimacy, administrative capacity, and socio-political negotiation. Lithuania, a secular and centralized system, serves as a comparative benchmark outside Muslim-majority contexts. Culinary taxation is governed entirely by civil law, with transparency, proportionality, and fairness as primary determinants of public acceptance (Bogetić & Naeher, 2025). Despite the absence of Islamic ethical principles, Lithuania demonstrates that the fundamental objectives of ethical fiscal governance—equitable burden distribution and social welfare—are universally relevant. This case also suggests that Islamic fiscal principles, while culturally and religiously grounded, conceptually overlap with globally recognized standards of ethical public administration, indicating the potential cross-cultural adaptability of *maslahah* and justice-oriented frameworks.

A prominent insight across all four contexts is the centrality of *maslahah* as both an analytical and normative lens. Governments in Indonesia, Malaysia, and Nigeria explicitly justify culinary taxation through public welfare narratives encompassing infrastructure, administrative efficiency, and socio-economic stability. *Maslahah* functions as a guiding principle to balance fiscal objectives with social protection, particularly for vulnerable micro and small enterprises. Excessive taxation, opaque benefit communication, or uneven implementation can undermine legitimacy, emphasizing that fiscal policies must avoid *masyaqqah* (Achmad et al., 2020; Arifiani, 2021; Ahyani et al., 2023; Faizal et al., 2025). Even in Lithuania, where religious principles do not inform policy, ethical legitimacy remains central, highlighting the universal importance of fairness, transparency, and public benefit. Legal pluralism plays a decisive role in shaping policy outcomes and public perception. Indonesia's decentralized governance enables locally tailored fiscal solutions but generates variability in enforcement and societal response. Regional leadership, administrative capacity, and community engagement influence both compliance and legitimacy perceptions. Malaysia's centralized administration mitigates these variations through institutionalized coordination, reducing contestation and ensuring uniform implementation. Nigeria illustrates the complex interaction between Sharia and civil law, demonstrating that effective taxation requires alignment between normative legitimacy and operational enforcement. Lithuania, operating in a secular framework, shows that policy predictability is achievable without legal pluralism, though public trust still depends on ethical administration and visible social benefits.

The comparative findings reveal the adaptability of Islamic fiscal governance principles in contemporary public administration. Muslim-majority countries do not replace conventional fiscal mechanisms with classical Islamic models; instead, they integrate ethical values selectively to enhance legitimacy. In Indonesia, *maslahah* guides local taxation while accommodating regional economic realities. Malaysia leverages Islamic ethical discourse to reinforce bureaucratic integrity and public trust. Nigeria adapts Sharia-informed taxation to regional legal and social structures, demonstrating flexibility within hybrid frameworks. These observations align with classical scholarship, which recognizes the state's authority to impose financial obligations beyond zakat when public welfare necessitates additional resources, provided justice, transparency, and proportionality are preserved (Khaldun, 2020; Mawardi, 2020; Syarifudin et al., 2025).



Institutional capacity and public trust emerge as critical determinants of fiscal effectiveness. Indonesia relies on participatory mechanisms and local engagement to ensure compliance. Malaysia's centralized approach demonstrates the benefits of institutional consistency. Nigeria requires careful harmonization of Sharia and civil law to maintain confidence. Lithuania highlights that even in secular governance, transparency and equity are essential for public adherence. Across all contexts, the study confirms that fiscal policies are effective only when ethical, administrative, and socio-political dimensions align, supporting the socio-legal view that governance is simultaneously normative and practical. The study contributes to contemporary scholarship by extending the focus of Islamic public finance beyond classical instruments such as zakat, waqf, and Islamic banking. Culinary taxation represents a microeconomic domain where Islamic governance principles operate in everyday public administration, impacting small businesses, consumers, and local economies. The findings demonstrate that effective policy requires integration of legal authority, ethical legitimacy, social negotiation, and administrative efficiency. Islamic fiscal governance proves inherently adaptive: classical jurisprudence provides ethical guidance, but practical implementation responds to contemporary socio-economic, political, and cultural realities (Abdul et al., 2022; Alandejani, 2022; Arfan et al., 2024). For policymakers, the implications are substantial. Transparency in tax collection, clear communication of public benefits, and proportionality in fiscal burdens are essential for legitimacy, especially for vulnerable micro and small enterprises. Embedding ethical guidance, whether from Islamic jurisprudence or universally recognized administrative principles, enhances compliance and socio-economic outcomes. Multi-country comparisons indicate that institutional coherence, bureaucratic integration, and participatory mechanisms are critical across decentralized, hybrid, or secular systems.

Finally, the study underscores the interdisciplinary value of combining Islamic jurisprudence, socio-legal theory, and public policy analysis. Taxation is not merely a financial instrument; it is a socio-political process embedded within cultural, legal, and ethical frameworks. Socio-legal analysis reveals that compliance is mediated by formal authority, ethical perception, institutional trust, and social negotiation. Comparative perspectives affirm that Islamic fiscal principles, such as *maslahah*, justice, and proportionality, remain relevant and adaptable across diverse legal, administrative, and socio-economic settings. Future research should consider empirical engagement with small business owners, policymakers, and consumers to deepen understanding of socio-economic impacts, compliance behavior, and ethical perceptions. Expanding comparative analysis to additional Muslim-majority and secular contexts could further illuminate the operationalization of Islamic fiscal governance. Combining quantitative economic evaluation with socio-legal perspectives may improve policy assessment and support evidence-based recommendations for equitable, sustainable, and ethically grounded fiscal administration.

In conclusion, culinary taxation policies across Indonesia, Malaysia, Nigeria, and Lithuania demonstrate that Islamic fiscal governance is both principled and adaptive. Justice, transparency, *maslahah*, and proportionality provide ethical foundations, while socio-legal, institutional, and cultural contexts shape practical implementation. Comparative analysis confirms that effective taxation requires harmonizing legal authority, administrative competence, ethical legitimacy, and public trust. The findings address the research objectives by showing how Islamic governance principles operate in diverse contemporary contexts,



offering actionable insights for policymakers and advancing scholarship in Islamic public finance and socio-legal governance.

CONCLUSION

This study has examined culinary taxation policies in Indonesia, Malaysia, Nigeria, and Lithuania through a comparative socio-legal approach framed by Islamic fiscal governance. The findings reveal that, despite differences in institutional structures, legal traditions, and administrative capacities, core principles—justice (*‘adl*), public welfare (*maslahah*), accountability, and proportionality—remain central to effective and socially legitimate fiscal administration. In Indonesia, culinary taxation under decentralized regional autonomy, exemplified by the Pajak Barang dan Jasa Tertentu (PBJT) in Kota Banjar, highlights the importance of transparency, fairness, and local socio-economic considerations. Public acceptance depends not only on legal authorization but also on ethical credibility, proportionality, and tangible benefits to small and medium culinary enterprises. Malaysia demonstrates how centralized bureaucratic coordination and integration of Islamic ethical discourse enhance public trust and policy legitimacy, reflecting institutional capacity to align fiscal administration with ethical principles. Nigeria, operating within a hybrid Sharia–civil law framework, illustrates that compliance and acceptance hinge on alignment between taxation and socio-religious expectations, emphasizing ethical legitimacy alongside formal authority. Lithuania, although secular, underscores the universal relevance of fairness, transparency, and socially accountable governance, demonstrating that effective fiscal policies require ethical grounding beyond religious frameworks.

A key novelty of this research lies in its comparative multi-country approach that bridges Islamic fiscal governance with practical fiscal administration across both Muslim-majority and secular contexts. Unlike prior studies that focus on zakat, Islamic banking, or national fiscal policy, this study examines micro-level fiscal policies—culinary taxation—highlighting the interaction between ethical principles, socio-legal realities, and public compliance. It demonstrates that Islamic governance principles, particularly *maslahah* and proportionality, are adaptable and can coexist with modern taxation systems without replacing conventional mechanisms. The principle of *maslahah* serves as a critical evaluative lens across all contexts. Culinary taxation is justified as a mechanism to advance public welfare, economic sustainability, and administrative efficiency, while proportionality and avoidance of undue burdens (*masyaqqah*) are essential for legitimacy. Comparative analysis indicates that legal authority alone is insufficient; ethical implementation, institutional capacity, and public trust are equally critical for effective fiscal governance.

The study’s limitations include reliance on qualitative document analysis and literature review, without extensive fieldwork or quantitative economic assessment. Focus on the culinary sector restricts generalizability, and direct engagement with policymakers, business actors, and consumers could deepen understanding of compliance behavior, economic impact, and social perception. Future research may expand empirical investigation, integrate quantitative economic analysis, and explore additional countries to further assess the adaptability of Islamic fiscal principles across diverse legal, cultural, and institutional settings. In conclusion, culinary taxation policies in Indonesia, Malaysia, Nigeria, and Lithuania exemplify context-sensitive,



ethically guided fiscal governance. The study contributes novel insights by demonstrating how Islamic fiscal principles operate in practice, balancing justice, public welfare, proportionality, and transparency, while offering actionable guidance for policymakers and advancing scholarship on ethical public finance in both Muslim-majority and secular contexts.

REFERENCES

- Abdul, A. R., Mandiri, D. P., Astuti, W., & Arkoyah, S. (2022). Tantangan Perkembangan Perbankan Syariah Di Indonesia. *Jurnal Tabarru': Islamic Banking and Finance*, 5(2), 352–365. [https://doi.org/10.25299/jtb.2022.vol5\(2\).9505](https://doi.org/10.25299/jtb.2022.vol5(2).9505)
- Abduloh, A. Y., & Ahyani, H. (2020). Pendidikan Hati Menurut Al-Ghazali (keajaiban Hati: Penjelasan Tentang Perbedaan Antara Dua Maqom). *Jurnal Tawadhu*, 4(1). <http://ejournal.iaiiig.ac.id/index.php/TWD/article/view/289/206>
- Achmad, H., Syafri, I., & Rahman, N. N. binti A. (2020). Analysis on Fatwa of Majelis Permusyawaratan Ulama Aceh (mpu) on Against Prohibition of Pubg: A Legal View Based on Masalahah and Mafsadah. *Jurnal Ilmiah Islam Futura*, 20(2), Article 2. <https://doi.org/10.22373/jiif.v0i0.5788>
- Ahmad, J., & Fadillah, N. (2021). Presidential Decree as the Norm in Legal Politics (A Comparative of the Presidential Decree in Tunisia and Indonesia During Soekarno and Abdurrahman Wahid). *Al-Risalah: Forum Kajian Hukum Dan Sosial Kemasyarakatan*, 21(2), Article 2. <https://doi.org/10.30631/alrisalah.v21i2.897>
- Ahyani, H., Putra, H. M., Azmi, N., Syamsudin, S., & Rahman, E. T. (2024). Maintaining Ethical Commerce: Fiqh Perspective on Prohibiting Social Transactions in Tiktok Shop. *International Journal of Islamic Economics and Governance*, 5(1), Article 1. <https://doi.org/10.58932/MULD0036>
- Ahyani, H., Putra, H. M., Muharir, M., Sa'diyah, F., Kasih, D. K., Mutmainah, N., & Prakasa, A. (2023). Prinsip-Prinsip Keadilan Berbasis Ramah Gender (masalah) Dalam Pembagian Warisan Di Indonesia. *Al-Mawarid Jurnal Syariah Dan Hukum (JSYH)*, 5(1), Article 1. <https://doi.org/10.20885/mawarid.vol5.iss1.art6>
- Alandejani, M. (2022). Does issuing islamic bonds through banks increase banking efficiency? *Heliyon*, 8(8), e10041. <https://doi.org/10.1016/j.heliyon.2022.e10041>
- Aminullah, I., & Rakhmah, K. N. (2024). Tinjauan Hukum dan Kebijakan SiyasaH Maliyah terhadap Pajak Penghasilan bagi Tiktokers di Indonesia. *Civil Officium: Journal of Empirical Studies on Social Science*, 4(1), Article 1. <https://doi.org/10.53754/civilofficium.v4i1.688>
- Andriansyah, Y., Atmaja, F. F., Lana, R. I., Azmi, G. N., & Mešković, A. (2025). An exploratory comparative analysis of fiscal discipline in Islamic economics: Integrating ethical governance with sustainable financial practices. *Journal of Islamic Economics Lariba*, 11(1), 645–666. <https://doi.org/10.20885/jielariba.vol11.iss1.art25>
- Arfan, A., Arfan, I. A., Alkoli, A., & Ramadhita, R. (2024). The implementation of Maqashid Sharia: Heterogeneity of scholars' fatwas towards Islamic banking contracts. *Legality: Jurnal Ilmiah Hukum*, 32(1), Article 1. <https://doi.org/10.22219/ljih.v32i1.32170>
- Arifiani, F. (2021). Ketahanan Keluarga Perspektif Masalah Mursalah dan Hukum Perkawinan di Indonesia. *Salam: Jurnal Sosial Dan Budaya Syar-I*, 8(2), Article 2. <https://doi.org/10.15408/sjsbs.v8i2.20213>



- Ashafa, S. A., & Raimi, L. (2024). Exploring the impact of Islam's social well-being and economic justice on peaceful coexistence in Nigeria: Implications for conventional welfare policy. *Journal of Entrepreneurship and Public Policy*, 14(2), 230–250. <https://doi.org/10.1108/JEPP-11-2023-0116>
- Assoum, F., & Alinsato, A. S. (2023). Only under good governance does public debt improve national income: Evidence from dynamic panel threshold model for Sub-Saharan African countries. *Journal of Government and Economics*, 10, 100078. <https://doi.org/10.1016/j.jge.2023.100078>
- Birsyada, M. I., & Utami, N. W. (2024). Social construction of *kentongan* for disaster risk reduction in highland java and its potential for educational tool. *Heliyon*, 10(9), e30081. <https://doi.org/10.1016/j.heliyon.2024.e30081>
- Bogetić, Ž., & Naeher, D. (2025). Fiscal pro-cyclicality revisited: Global, regional, and country-level evidence with a spotlight on MENA. *Economic Analysis and Policy*, 87, 569–584. <https://doi.org/10.1016/j.eap.2025.06.014>
- Carrero, G. C., Walker, R. T., Simmons, C. S., & Fearnside, P. M. (2022). Land grabbing in the Brazilian Amazon: Stealing public land with government approval. *Land Use Policy*, 120, 106133. <https://doi.org/10.1016/j.landusepol.2022.106133>
- Ceasar, I. J. A., Yusdani, Y., & Mu'allim, A. (2025). Female migrant workers, family welfare, and Islamic economic philosophy: A gender-based empirical study in Indonesia. *Journal of Islamic Economics Lariba*, 11(2), 1775–1806. <https://doi.org/10.20885/jielariba.vol11.iss2.art20>
- Chapra, M. U. (2008). Ibn Khaldun's theory of development: Does it help explain the low performance of the present-day Muslim world? *The Journal of Socio-Economics, Special Issue on the Household Economy*, 37(2), 836–863. <https://doi.org/10.1016/j.socec.2006.12.051>
- Drira, M., Makni Fourati, Y., Boudabbous, A., & ElAyeb, M. (2025). Unlocking corporate sustainability: The synergistic effects of integrated reporting and ownership concentration. *Social Responsibility Journal*, 21(10), 2271–2288. <https://doi.org/10.1108/SRJ-11-2024-0793>
- Elamer, A. A., Ntim, C. G., Abdou, H. A., & Pyke, C. (2020). Sharia supervisory boards, governance structures and operational risk disclosures: Evidence from Islamic banks in MENA countries. *Global Finance Journal*, 46, 100488. <https://doi.org/10.1016/j.gfj.2019.100488>
- Faizal, R., Holijah, H., & Bukhari, K. A. (2025). The Constitutional Position of the Public Prosecutor's Office in Implementing Restorative Justice: A Constitutional Law Perspective and the Concept of Maslahah in Fiqh Siyasah. *Jurnal Mediasas: Media Ilmu Syari'ah Dan Ahwal Al-Syakhsiyah*, 8(4), 974–1007. <https://doi.org/10.58824/mediasas.v8i4.507>
- Fatmawati, F., Amir, R., Alamsyah, A., & Ilham, M. (2024). Transformation of Women's Leadership in Pesantren from Fiqh Siyāsah Perspective: Social Dynamics in the Patriarchal Culture of South Sulawesi. *Samarah: Jurnal Hukum Keluarga Dan Hukum Islam*, 8(3), 1800–1817. <https://doi.org/10.22373/sjhc.v8i3.18647>
- Firdaus, S. P. (2025). Measuring the Urgency of a Digital Rupiah: A Socio-Legal Review. *Journal of Central Banking Law and Institutions*, 4(3), 505–532. <https://doi.org/10.21098/jcli.v4i3.283>



- Ghallabi, F., Bougatef, K., & Mnari, O. (2024). Calendar anomalies and asymmetric volatility of returns in the Indonesian stock market: Conventional vs Islamic indices. *Journal of Islamic Accounting and Business Research*, 17(3), 497–518. <https://doi.org/10.1108/JIABR-08-2023-0282>
- Ghazali, Z. A.-D. A. H. M. I. M. (2013). *Al-mankhul fi ta'liqat al-usul*. Turath For Solutions.
- Haggart, B., & Keller, C. I. (2021). Democratic legitimacy in global platform governance. *Telecommunications Policy, Norm Entrepreneurship in Internet Governance*, 45(6), 102152. <https://doi.org/10.1016/j.telpol.2021.102152>
- Haider, A. (2025). The Impact of Islamic International Law on Contemporary Global Conflicts. *International Journal of Sharia and Law*, 1(1), 1–28. <https://doi.org/10.65211/8qn5xb52>
- Hakim, Z., Dahlan, M., Ishaq, Huda, M. M., & Haider, A. H. A. (2025). Legal Implications of Regulatory Gaps in Fathers' Identity Registration. *Jurnal Hukum Islam*, 23(2), 335–380. <https://doi.org/10.28918/jhi.v23i2.01>
- Hariyanto, E., Harisah, H., Hamzah, M., Mujib, F., Hidayatullah, H., & Marheni, C. L. (2023). In Search of Ummah Welfare Model: The Revitalisation of Sharia Economic Law in Indonesia. *Sriwijaya Law Review*, 7(2), Article 2. <https://doi.org/10.28946/slrev.Vol7.Iss2.1080.pp244-261>
- Hashmi, W. H., Ellahi, N., Ehsan, S., & Waheed, A. (2022). Islamic equity indices: A focus group discussion. *Journal of Islamic Accounting and Business Research*, 13(6), 881–901. <https://doi.org/10.1108/JIABR-09-2021-0241>
- Huynh, L. D. T., Stratmann, P., & Rilke, R. M. (2024). No influence of simple moral awareness cues on cheating behaviour in an online experiment. *Journal of Behavioral and Experimental Economics*, 108, 102126. <https://doi.org/10.1016/j.socec.2023.102126>
- Irianto, S. (2021). Legal Education for the Future of Indonesia: A Critical Assessment. *Indonesian Journal of Socio-Legal Studies*, 1(1). <https://doi.org/10.54828/ijsls.2021v1n1.1>
- Ishom, M., Muttaqin, E. Z., Atikah, I., Ghazali, N. M., & Rohmawati, C. (2025). Cash Waqf in the Halal Blue Economy Sector: A Comparative Study of Indonesia and Malaysia. *Mazahib*, 24(1), Article 1. <https://doi.org/10.21093/mj.v24i1.10035>
- Issa, S. O., Alabi, A. T., & Ubandawaki, A. T. (2025). Climate change governance, Shariah governance quality, and financed emission mitigation: Evidence from Islamic banks in Southeast and West Asia. *Borsa Istanbul Review*, 25(4), 722–732. <https://doi.org/10.1016/j.bir.2025.03.011>
- Jalili, I., Syaifuddin, H., Ulfa, F., Gusmansyah, W., & Zaim, M. A. (2024). The Legitimacy of Abortion: A Socio-Legal Analysis of Islamic Jurisprudence and Indonesian Law. *De Jure: Jurnal Hukum Dan Syar'iah*, 16(2), Article 2. <https://doi.org/10.18860/j-fsh.v16i2.29077>
- Jan, A. A., Lai, F.-W., Shah, S. Q. A., Tahir, M., Hassan, R., & Shad, M. K. (2023). Does Islamic corporate governance prevent bankruptcy in Islamic banks? Implications for economic sustainability. *Management & Sustainability: An Arab Review*, 4(1), 168–195. <https://doi.org/10.1108/MSAR-02-2023-0009>
- Jaser, N., & Ahaddour, C. (2023). Mapping the Islamic Ethical Discourse on Prenatal Diagnosis and Termination of Pregnancy: A Methodological Analysis. *Journal of Islamic Ethics*, 7(1–2), 177–201. <https://doi.org/10.1163/24685542-20230091>



- Kafidhoh, S., Asyari, N. A., Mutakin, A. M. A., & Saujan, I. (2024). Dynamics Of Legal Politics Regarding Marriage Age Limits In Indonesia: Between Religious Norms And Social Change. *Jurnal Hukum Islam*, 22(2), Article 2. (Indonesia). <https://doi.org/10.28918/jhi.v22i2.06>
- Kahf, M. (2015). *Islamic Finance Contracts*. CreateSpace Independent Publishing Platform.
- Khaldun, I. (2020). *The Muqaddimah: An Introduction to History - Abridged Edition*. Princeton University Press.
- Khan, M. A. Z., & Konje, J. C. (2019). Ethical and religious dilemmas of modern reproductive choices and the Islamic perspective. *European Journal of Obstetrics & Gynecology and Reproductive Biology*, 232, 5–9. <https://doi.org/10.1016/j.ejogrb.2018.10.052>
- Kusnan, Osman, M. D. H. bin, & Khalilurrahman. (2022). Maqashid Al Shariah in Economic Development: Theoretical Review of Muhammad Umer Chapra's Thoughts. *Millah: Journal of Religious Studies*, 583–612. <https://doi.org/10.20885/millah.vol21.iss2.art10>
- Lionardo, A., Nomaini, F., Bafadhal, O. M., Santoso, A. D., & Alfitri. (2024). What makes Indonesian government officials believe in and implement evidence-based policy: The mediating role of religion-science compatibility beliefs. *Heliyon*, 10(3), e24879. <https://doi.org/10.1016/j.heliyon.2024.e24879>
- Lousada, S., & Castanho, R. A. (2021). GIS-based Assessment of Morphological and Hydrological Parameters of Ribeira dos Socorridos and Ribeira do Vigario Basins, Madeira Island, Portugal. *Current World Environment, Volume 16*(Issue 2). <https://www.cwejournal.org/vol16no2/gis-based-assessment-of-morphological-and-hydrological-parameters-of-ribeira-dos-socorridos-and-ribeira-do-vigario-basins--madeira-island--portugal>
- Mawardi, I. A. (2020). *Al-Ahkam As-Sulthaniyyah*. Dar alKutub al-Ilmiah.
- Mehar, M. A. K. (2024). Monetary and fiscal response to international conventions on “environmental, social and governance” issues. In *Reference Module in Social Sciences*. Elsevier. <https://doi.org/10.1016/B978-0-44-313776-1.00295-6>
- Minhat, M., Dzolkarnaini, N., & Abdullah, M. (2021). The Integrity of Islamic Finance. In M. Minhat & N. Dzolkarnaini (Eds.), *Ethical Discourse in Finance: Interdisciplinary and Diverse Perspectives* (pp. 103–123). Springer International Publishing. https://doi.org/10.1007/978-3-030-81596-7_6
- Mujahidin, M., Imran, M., Sapa, N. B., Fasiha, F., Aisyah, S., & Trimulato, T. (2025). Challenge of Waqf to the Social and Economic Welfare of Muslim Communities: A Comparative Analysis Between Countries. *Jurnal Ilmiah Mizani: Wacana Hukum, Ekonomi Dan Keagamaan*, 12(1), 168–184. <https://doi.org/10.29300/mzn.v12i1.7765>
- Mukhlisin, M., & Hudaib, M. (2024). Rooting neoliberalism into Indonesian Islamic financial institutions through international financial reporting standardisation. *Journal of Financial Reporting and Accounting*, 24(2), 578–606. <https://doi.org/10.1108/JFRA-03-2024-0120>
- Mustafa, F., Mordi, C., & Elamer, A. A. (2024). Green gold or carbon beast? Assessing the environmental implications of cryptocurrency trading on clean water management and carbon emission SDGs. *Journal of Environmental Management*, 367, 122059. <https://doi.org/10.1016/j.jenvman.2024.122059>
- Naseem, J., & Adnan, W. (2019). Being a second generation Muslim woman in the French labour market: Understanding the dynamics of (visibility of) religion and gender in



- labour market access, outcomes and experiences. *Research in Social Stratification and Mobility*, 61, 79–93. <https://doi.org/10.1016/j.rssm.2019.02.003>
- Nofrial, R., Abood, T. A., Shihab, H. A., & Susilo, A. B. (2025). The Consumer Protection in The Balance of Business Actors and Consumers: A Paradigm of Justice. *Jurnal Hukum*, 41(1), Article 1.
- Osman, M., Gallhofer, S., & Haslam, J. (2021). Contextualising and critically theorising corporate social responsibility reporting: Dynamics of the late Mubarak Era in Egypt. *Critical Perspectives on Accounting*, 74, 102166. <https://doi.org/10.1016/j.cpa.2020.102166>
- Peleg-Barkat, O., Marom, R., Gardner, G. E., Chernin, M., Farhi, Y., & Kharanbeh, S. (2025). Rural adaptation and settlement change in the late Islamic Jabal al-Khalil (Judean Foothills). *Journal of Historical Geography*, 90, 87–98. <https://doi.org/10.1016/j.jhg.2025.09.005>
- Rafiqi, Widiastuti, F., Lubis, P., & Darwisyah. (2024). Consumer Behavior Model: Brand Equity Mediated by Halal Awareness and Religiosity of Herbal Products Islamic Law Perspective. *Al-Risalah: Forum Kajian Hukum Dan Sosial Kemasyarakatan*, 24(1), Article 1. <https://doi.org/10.30631/alrisalah.v24i1.1324>
- Rahman, E. T., Muharir, M., Ahyani, H., & Adnan, N. I. M. (2025). The Dynamics of The Fatwa on the Prohibition of Interfaith Greetings: Maqasid al-Shariah and its Implications for Multicultural Families in Indonesia. *Justicia Islamica*, 22(1), Article 1. <https://doi.org/10.21154/justicia.v22i1.9661>
- Rahman, M., Isa, C. R., Dewandaru, G., Hanifa, M. H., Hanifa, M. H., & Sarker, M. (2020). Socially responsible investment sukuk (Islamic bond) development in Malaysia. *Qualitative Research in Financial Markets*, 12(4), 599–619. <https://doi.org/10.1108/QRFM-09-2019-0117>
- Rusmana, D., Rosidin, D. N., Saefullah, A., Burhanudin, D., & Zainuddin, G. bin. (2024). Strengthening Moral Education Values: Sociological Analysis of the Mbah Sholeh Haolan at Pesantren Benda Kerep, Cirebon. *Ulumuna*, 28(1), 424–452. <https://doi.org/10.20414/ujis.v28i1.1050>
- Shahrullah, R. S., & Syarief, E. (2015). Proposing an Integrative-Progressive Model in Handling Troubled Indonesian Overseas Workers in the Transit Area (a Socio-Legal Research in Tanjung Pinang City, Kepulauan Riau Province). *Indonesia Law Review*, 5(3). <https://doi.org/10.15742/ilrev.v5n3.187>
- Siburian, M. E. (2022). The link between fiscal decentralization and poverty – Evidence from Indonesia. *Journal of Asian Economics*, 81, 101493. <https://doi.org/10.1016/j.asieco.2022.101493>
- Sima, M., Liang, P., & Qingjie, Z. (2023). The impact of fiscal decentralization on economic growth: A comparative analysis of selected African and OECD countries. *Heliyon*, 9(9), e19520. <https://doi.org/10.1016/j.heliyon.2023.e19520>
- Sintara, D., Nouri, A. U. R., Purba, A. R., & Saraya, S. (2025). Regional Legislative Oversight of Fiscal Policy in Contemporary Islamic Economic Law. *MILRev: Metro Islamic Law Review*, 4(2), 1237–1257. <https://doi.org/10.32332/milrev.v4i2.11076>
- Socol, A., Iuga, H., Lazarescu, I., & Iuga, I. C. (2025). Asymmetric effects of government debt, human development and governance on happiness: A worldwide panel analysis from 2008 to 2023. *International Journal of Islamic and Middle Eastern Finance and Management*, 18(6), 1374–1409. <https://doi.org/10.1108/IMEFM-11-2024-0549>



- Suhartini, E., Hertiani, E., Djuniarsono, R., Rumatiga, H., & Pm, N. S. (2024). Analysis of Halal Certification for Micro and Small Business Actors from the Perspective of Maslahah Principles and Legal Certainty. *Al-'Adalah*, 21(2), 401–426. <https://doi.org/10.24042/adalah.v21i2.23442>
- Sulaiman W, Lubis, K., Baihaqi, M., Musriparto, M., Marhaban, M., & Nur, M. (2024). Aceh Government Policy in Preventing Radicalism Through the Existence of Dayah Islamic Education. *Nazhruna: Jurnal Pendidikan Islam*, 7(2), Article 2. <https://doi.org/10.31538/nzh.v7i2.4118>
- Suntana, I. (2010). *Politik ekonomi Islam: Siyasaḥ maliyah : teori-teori pengelolaan sumber daya alam, hukum pengairan Islam, dan undang-undang sumber daya air di Indonesia*. Pustaka Setia.
- Supani, S., Yaqin, A., Sukron, M., Muchimah, M., & Ahmad, H. (2025). From Classical Shafi'i Jurisprudence to Diverse Madhhab Perspectives: Shifting Literatures and Practices of Sharia Economic Law in Islamic Pesantren. *JURIS (Jurnal Ilmiah Syariah)*, 24(1), 63–72. <https://doi.org/10.31958/juris.v24i1.13419>
- Syahrir, P. S., & Syamsuddin, D. (2021). Konsep Siyasaḥ Al-Maliyah Pada Masa Khalifah Umar Bin Khaththab Dan Khalifah Utsman Bin Affan. *Siyasatuna: Jurnal Ilmiah Mahasiswa Siyasaḥ Syar'iyah*, 2(2), Article 2.
- Syarifudin, F., Nurhasanah, H., Nurmayanti, S. S. N. S., & Alwasi, M. J. (2025). Ibn Khaldun's Thought on Leadership and Economic Governance: Relevance to Sustainable Development. *Citangkolo: Contemporary Issues in Management, Governance, Knowledge, and Leadership Opportunities*, 1(1), 46–60.
- Triana, N., Mukhtar, N., Rasip, O. M., Ramadhan, H. F. A., & Monk, L. J. F. (2025). Legal System of Community Participation in Environmentally Friendly Power Plants: A Socio-Legal Study of Micro-Hydro Projects in Central Java. *Jurnal Hukum*, 41(3), 567–587. <https://doi.org/10.30659/jh.41.3.567-587>
- Triatmanto, B., & Bawono, S. (2023). The interplay of corruption, human capital, and unemployment in Indonesia: Implications for economic development. *Journal of Economic Criminology*, 2, 100031. <https://doi.org/10.1016/j.jeconc.2023.100031>
- Utami, D. M., Ikhsan, M., Dartanto, T., & Mallarangeng, R. (2024). The role of the 30% threshold for Islamic parties: A fast-growing middle class and religion-based political preferences in Indonesia. *Heliyon*, 10(4), e25700. <https://doi.org/10.1016/j.heliyon.2024.e25700>
- Utami, T. L. W., Indarti, N., Sitalaksmi, S., & Makodian, N. (2017). The Effect of Knowledge Sources on Innovation Capabilities Among Restaurants and Café Businesses in Indonesia. *Journal of Indonesian Economy and Business (JIEB)*, 32(1), Article 1. <https://doi.org/10.22146/jieb.16503>
- Vaughn, M., Carbonneau, K. J., Mameli, C., Grazia, V., Solheim, O. J., Kennedy, E., Lammert, C., Arlington, K., & Sæbø, J. U. (2024). A cross-cultural perspective of agency in primary contexts: Validation of the student agency profile across multiple sites. *International Journal of Educational Research*, 124, 102291. <https://doi.org/10.1016/j.ijer.2023.102291>
- Wan, J., Ma, W., & Mao, C. (2024). Navigating economic and legal compliance in digital resource management: Technological Pathways to sustainability with digital government. *Resources Policy*, 95, 105110. <https://doi.org/10.1016/j.resourpol.2024.105110>



- White, C. M., Mangubhai, S., Rumetna, L., & Brooks, C. M. (2022). The bridging role of non-governmental organizations in the planning, adoption, and management of the marine protected area network in Raja Ampat, Indonesia. *Marine Policy*, *141*, 105095. <https://doi.org/10.1016/j.marpol.2022.105095>
- Widiastuti, T., Auwalin, I., Rani, L. N., Mawardi, I., Mustofa, M. U. A., Rosyidah, N., & Mahmudah, S. N. (2021). Does Zakat and Non-Zakat Empowerment Affect Mustahiq Welfare Based on Maqashid Shariah? *Al-Uqud : Journal of Islamic Economics*, *5*(1), 76–96. <https://doi.org/10.26740/al-uqud.v5n1.p76-96>
- Widiastuti, T., Mawardi, I., Zulaikha, S., Herianingrum, S., Robani, A., Al Mustofa, M. U., & Atiya, N. (2022). RETRACTED: The nexus between Islamic social finance, quality of human resource, governance, and poverty. *Heliyon*, *8*(12), e11885. <https://doi.org/10.1016/j.heliyon.2022.e11885>
- Widiastuti, T., Ningsih, S., Prasetyo, A., Mawardi, I., Herianingrum, S., Robani, A., Al Mustofa, M. U., & Hady, A. F. (2022). Developing an integrated model of Islamic social finance: Toward an effective governance framework. *Heliyon*, *8*(9), e10383. <https://doi.org/10.1016/j.heliyon.2022.e10383>
- Windisch, J., Plessl, C., Christian, C., Zechmeister, T., & Jirsa, F. (2022). Unexpected pathways of mercury in an alkaline, biologically productive, saline lake: A mesocosm approach. *Journal of Hazardous Materials*, *427*, 128163. <https://doi.org/10.1016/j.jhazmat.2021.128163>
- Zaenurrosyid, A., Sholihah, H., & Hidayatuloh, N. (2024). The Islamic philanthropy model based on maslahah principles for developing Islamic campus in Java. *Ijtihad : Jurnal Wacana Hukum Islam Dan Kemanusiaan*, *24*(2), 279–304. <https://doi.org/10.18326/ijtihad.v24i2.279-304>