

Doctrinal Legal Research Methodology in Corporate Tax Governance Studies: Strengths, Critiques, and Balanced Reflections

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ABSTRACT

Doctrinal legal research remains the principal methodology in legal scholarship, particularly for studies exploring corporate tax governance frameworks. This conceptual article rigorously investigates the doctrinal methodology's foundational role in analyzing complex tax regulatory systems and legal compliance mechanisms within corporate contexts. Utilizing a systematic doctrinal framework, the study deploys primary legal sources, including statutes, regulations, and judicial decisions, alongside authoritative secondary materials to examine corporate tax governance structures. This approach demonstrates methodological effectiveness across diverse corporate tax governance domains, revealing strengths in regulatory analysis, compliance framework evaluation, and enforcement mechanism assessment. The methodology provides comprehensive analytical tools for examining various governance instruments, including corporate liability frameworks, stakeholder protection mechanisms, and regulatory accountability structures. The doctrinal research process comprises precise problem identification, extensive legal materials collection, critical evaluation, analytical synthesis, and normative conclusion drawing. While addressing critiques of doctrinalism's normative orientation and isolation from empirical methods, the study argues for doctrinal research's essential role in generating rigorous legal analysis and guiding doctrinal innovation. This research thereby reaffirms doctrinal legal methodology's primacy in legal scholarship and its capacity to yield robust, normative clarity in the study of law.

Keywords: Doctrinal Legal Research Methodology; Corporate Tax Governance; Tax Compliance Framework; Legal Research Methods; Tax Regulatory Analysis; Normative Legal Analysis; Malaysia

INTRODUCTION

Corporate tax governance has emerged as a critical area of legal scholarship. This field requires sophisticated methodological approaches to address complex regulatory frameworks, compliance obligations, and enforcement mechanisms (Avi-Yonah, 2024; Akinsola, 2025). Corporate tax law encompasses statutory provisions, judicial interpretations, and regulatory guidelines. These elements require rigorous analytical methodologies capable of synthesizing diverse legal sources into coherent normative frameworks. Doctrinal legal research provides essential tools for explaining legal doctrines, analyzing statutory provisions, and developing normative conclusions within corporate tax governance contexts (Majeed, 2023; Vranken, 2010). Corporate tax law encompasses statutory provisions, judicial interpretations, and regulatory guidelines. These elements require rigorous analytical methodologies capable of synthesizing diverse legal sources into coherent normative frameworks. Doctrinal legal research provides essential tools for explaining legal doctrines, analyzing statutory provisions, and developing normative conclusions within corporate tax governance contexts (Majeed, 2023; Vranken, 2010).

The significance of methodological clarity in corporate tax governance research cannot be overstated, particularly given the evolving nature of tax regulatory frameworks responding to globalization challenges, digital economy developments, and international coordination initiatives such as the OECD Base Erosion and

Profit Shifting (BEPS) framework. Contemporary corporate tax governance encompasses multifaceted legal issues, including beneficial ownership transparency requirements, transfer pricing regulations, controlled foreign company rules, and anti-avoidance provisions that demand systematic doctrinal analysis to ensure normative coherence and practical applicability.

The study encompasses methodological applications across diverse corporate tax governance domains, demonstrating the framework's analytical versatility and practical utility. Through examination of various regulatory contexts, this research illustrates how doctrinal methodology can be effectively applied to analyze complex legal structures, corporate accountability mechanisms, and regulatory compliance frameworks within the corporate tax environment.

These analytical applications demonstrate doctrinal methodology's adaptability across multiple corporate tax governance areas while maintaining methodological consistency and scholarly rigor.

LITERATURE REVIEW

Doctrinal Legal Research Foundations

Doctrinal legal research methodology has been extensively analyzed in contemporary legal scholarship. Scholars emphasize its fundamental role in discovering, analyzing, and synthesizing legal principles from authoritative sources (Majeed, 2023; Chynoweth, 2017). This methodology employs a systematic approach to legal analysis. It requires thorough exploration of primary sources such as statutes, case law, and regulations. This is further enhanced by referring to authoritative secondary materials, including legal commentaries, treatises, and scholarly articles. Such a rigorous approach allows legal researchers to develop coherent normative frameworks that are crucial for navigating complex legal areas like corporate tax governance.

Legal Certainty And Predictability

Recent academic discussions emphasise the important role of doctrinal research in offering legal certainty and predictability. This is achieved through careful textual analysis and the synthesis of jurisprudential principles (Vranken, 2010). By focusing on authoritative legal sources, this methodology ensures that its normative conclusions are grounded in established legal principles. This approach maintains consistency with existing legal frameworks while highlighting aspects that may need clarification or reform. These qualities make doctrinal research especially beneficial in corporate tax governance, where regulatory complexity and frequent legislative changes necessitate systematic analytical approaches.

Corporate Tax Governance Legal Frameworks

Corporate tax governance plays a pivotal role in the legal landscape. It consists of frameworks that establish tax compliance obligations for corporate entities. These frameworks dictate governance structures that corporations must implement and define their regulatory interactions with tax authorities (Jallai, 2020; Siglé, 2022). Recent academic inquiries have increasingly focused on the nuanced relationship between foundational principles of corporate governance and the diverse demands of tax compliance. This exploration highlights how legal frameworks shape corporate practices in areas such as tax planning, disclosure requirements, and compliance strategies. Given the inherent complexity of these regulatory landscapes, there is a pressing necessity for sophisticated analytical methodologies. Such methodologies can integrate various regulatory instruments, providing clear and coherent operational guidance that assists corporations in navigating tax governance complexity effectively.

Scholarly analysis of corporate tax governance has increasingly focused on the legitimacy of corporate tax planning activities. This analysis distinguishes between acceptable tax optimization and aggressive tax avoidance schemes that undermine regulatory objectives (Wahab & Holland, 2012; Minnick & Noga, 2010). Such analysis requires doctrinal examination of statutory provisions, judicial interpretations, and regulatory guidance to establish normative boundaries for acceptable corporate tax behavior. The methodology's capacity

for precise legal analysis enables scholars to develop nuanced understandings of regulatory requirements and compliance obligations within complex corporate tax governance frameworks.

Critiques Of Doctrinal Methodology

Despite its foundational role in legal scholarship, doctrinal research methodology is subject to considerable criticism concerning its inherent methodological constraints and practical applicability. Critics argue that doctrinal research's emphasis on textual analysis and normative reasoning may disconnect legal scholarship from empirical realities and broader socioeconomic contexts that significantly influence legal efficacy (Bassey, 2022). These critiques suggest that exclusive reliance on doctrinal methodology may produce legally sound but practically ineffective normative conclusions. This concern is particularly relevant in dynamic fields such as corporate tax governance, where regulatory effectiveness depends on complex behavioral and economic factors. Additional critiques focus on doctrinal methodology's potential for analytical subjectivity and lack of methodological transparency in source selection and interpretative processes (Duhoon, 2023). These concerns highlight the need for enhanced methodological rigour and explicit analytical frameworks that enable scholarly critique and the verification of doctrinal conclusions. Contemporary scholarship increasingly advocates for methodological approaches that preserve doctrinal research's normative strengths while integrating complementary approaches to enhance analytical comprehensiveness and practical relevance.

THEORETICAL FRAMEWORK

Doctrinal Research Methodology Components

Doctrinal legal research methodology is characterized by its systematic analytical processes. These processes extract, analyze, and synthesize established legal principles from authoritative legal sources. The methodology builds on legal positivism, which treats authoritative texts as primary sources of legal knowledge. It combines this approach with interpretative techniques that enable coherent understanding of complex legal frameworks (Majeed, 2023). Within corporate tax governance contexts, doctrinal methodology facilitates a comprehensive analysis of statutory provisions, regulatory instruments, and judicial decisions that collectively define corporate tax obligations and compliance requirements.

The methodology's systematic approach involves sequential analytical stages:

1. **Problem Identification:** Defining precise research questions based on gaps or ambiguities in current tax governance frameworks.
2. **Source Collection:** Gathering primary sources (statutes, regulations, case law) and secondary materials (commentaries, treatises).
3. **Textual Analysis:** Applying statutory interpretation canons (*ejusdem generis*; *expressio unius est exclusio alterius*) to discern legislative intent.
4. **Jurisprudential Synthesis:** Extracting *ratio decidendi* from judicial rulings and distinguishing it from *obiter dicta* to establish binding principles.
5. **Normative Conclusion Formulation:** Deriving coherent legal doctrines and policy recommendations anchored in authoritative sources.
6. This structured process ensures methodological rigor and transparency, enabling replication and scholarly critique (Vranken, 2010).

Application To Corporate Tax Governance

Corporate tax governance provides an ideal domain for demonstrating doctrinal methodology's analytical capabilities. The area relies on complex statutory frameworks, extensive regulatory guidance, and evolving judicial interpretations. For example:

- **Beneficial Ownership Transparency:** Doctrinal analysis of the Companies (Amendment) Act 2024 and regulations reveals precise disclosure obligations and enforcement pathways. This analysis clarifies corporate reporting requirements and identifies compliance procedures.

- **Tax Compliance Obligations:** Examination of Income Tax Act 1967 provisions and Inland Revenue Board guidelines clarifies corporate reporting duties and penalty structures. This review helps corporations understand their legal obligations and potential consequences for noncompliance.
- **Enforcement Mechanisms:** Analysis of prosecution records and judicial precedents identifies procedural safeguards and evidential thresholds required for successful tax enforcement. This examination provides guidance for both regulators and taxpayers.

Additional examples, such as director liability frameworks, shareholder derivative actions, and whistleblower protection statutes, demonstrate doctrinal methodology's versatility without detracting from its primary focus on tax governance structures.

Developing Actionable Methodological Integration

The critique of doctrinal methodology's empirical isolation requires concrete approaches that bridge theoretical legal analysis with practical validation while maintaining scholarly rigor. Contemporary scholarship increasingly recognizes that "empirical contributions are essential to an accurate understanding of the law" while preserving doctrinal integrity (Theil, 2025). This recognition necessitates the development of systematic integration frameworks that enhance doctrinal research's practical relevance without compromising its normative foundations.

The determination of when to integrate methodological approaches depends on the nature of research questions and objectives. Pure doctrinal approaches remain appropriate for statutory interpretation, legal consistency analysis, and normative framework development (Vranken, 2010). However, integration becomes necessary when examining law's practical effectiveness, compliance patterns, or implementation challenges that shape corporate behavior (Scarpa, 2023). Mixed methods approaches prove essential when investigating gaps between legal provisions and real-world corporate practices, particularly in dynamic regulatory context (Blackham, 2022)..

Validation of integrated research requires multiple mechanisms that ensure both components meet appropriate scholarly standards. Expert review by both doctrinal and empirical specialists provides comprehensive evaluation of methodological rigor (Theil, 2025). Triangulation using multiple data sources enhances the reliability and validity of research findings by confirming results through different approaches. Peer validation through academic and practitioner feedback ensures that research addresses relevant concerns and provides practical value to both scholarly and professional communities.

This integrated approach addresses doctrinal methodology's limitations while preserving its normative strengths, ensuring that research remains both theoretically sound and practically relevant for corporate tax governance studies. By developing systematic frameworks for methodological integration, scholars can enhance the practical utility of doctrinal research without compromising the analytical rigor and normative clarity that define its essential contributions to legal scholarship.

Critiques Of Doctrinal Research

METHODOLOGICAL LIMITATIONS

Doctrinal legal research methodology faces significant critiques regarding its analytical scope and constraints. Primary concerns focus on the method's emphasis on textual analysis and normative reasoning, which can detach legal scholarship from empirical realities and enforcement contexts (Bassey, 2022). This formalistic approach risks producing doctrinal conclusions that, while legally sound, may lack practical efficacy in dynamic fields like corporate tax governance, where socio-economic factors and stakeholder behaviors critically influence compliance outcomes.

Further, the methodology's reliance on authoritative texts introduces selectivity bias in source selection. Doctrinal research may overlook emergent legal phenomena such as industry standards or informal compliance practices that lack formal codification but significantly affect corporate tax governance (Duhoon, 2023). This

textual determinism restricts scholars' ability to capture the living law shaped by regulatory guidance, administrative rulings, and practitioner norms.

Analytical subjectivity presents another challenge. The absence of standardized analytical protocols for statutory interpretation and case-law synthesis can lead to researcher bias. Variations in identifying *ratio decidendi*, classifying *obiter dicta*, or applying interpretation canons (e.g., *noscitur a sociis*, *eiusdem generis*) undermine replicability and scholarly objectivity (Armstrong et al., 2015).

Practical Application Challenges

Applying doctrinal methodology to rapidly evolving regulatory regimes can create analytical lags. In corporate tax governance, legislative amendments and international initiatives such as OECD Base Erosion and Profit Shifting actions often outpace doctrinal analyses, limiting the method's capacity to address emergent regulatory trends promptly (Scarpa, 2023). Consequently, scholars may produce normative analyses that fail to account for recent regulatory innovations, undermining practical relevance.

In addition, doctrinal research's traditional isolation from interdisciplinary insights reduces its analytical comprehensiveness. Corporate tax governance research increasingly requires integration with economic analysis (e.g., incentive effects on tax planning), behavioral studies (e.g., taxpayer compliance motivations), and institutional approaches (e.g., administrative capacity limitations). By neglecting these dimensions, doctrinal research may offer an incomplete picture of regulatory effectiveness and corporate behavior.

Balanced Reflections

Methodological Strengths and Continuing Relevance

Despite its critiques, doctrinal legal research remains indispensable for providing normative clarity and analytical rigor in complex regulatory domains. Its systematic reliance on authoritative legal texts ensures that conclusions are firmly grounded in statutes, regulations, and binding precedents. This approach preserves legal certainty and predictability (Vranken, 2010). In corporate tax governance, this methodology excels at mapping intricate frameworks into coherent doctrinal structures. It effectively addresses areas such as beneficial ownership transparency obligations and anti-avoidance provisions. This systematic approach enables precise identification of regulatory gaps and interpretative inconsistencies.

Doctrinal research's capacity to distill *ratio decidendi* and apply established interpretative canons provides practitioners and policymakers with reliable legal guidance. This guidance supports effective law reform and judicial decision-making (Armstrong et al., 2015). Its focus on the hierarchy of legal norms preserves doctrinal purity, ensuring that normative conclusions remain tethered to the rule of law.

Integration And Enhancement Approaches

To address doctrinal methodology's empirical and interdisciplinary gaps, contemporary scholarship advocates methodological integration that retains normative precision while incorporating complementary methods:

1. **Comparative Doctrinal Analysis:** Systematic cross-jurisdictional examination of analogous tax governance regimes yields best practice insights. For example, comparing Australia's beneficial ownership requirements with Malaysian provisions highlights implementation challenges and potential improvements (Tang, 2019).
2. **Empirical Validation:** Limited case study methodologies and enforcement outcome analyses test doctrinal conclusions against real-world compliance behaviors. This approach measures regulatory effectiveness metrics, enhancing practical relevance without diluting normative foundations (Scarpa, 2023).
3. **Interdisciplinary Collaboration:** Integrating economic analysis (e.g., incentive structures influencing tax planning), behavioral studies (e.g., taxpayer compliance motivations), and institutional assessments (e.g., administrative capacity constraints) enriches doctrinal insights and informs holistic policy design (Bassey, 2022).

Transparency And Scholarly Accountability

Enhancing doctrinal research's transparency involves explicit source selection criteria, detailed analytical frameworks, and rigorous peer review processes. Documenting each stage from problem identification to normative conclusion drawing ensures replicability and enables scholarly critique. This documentation process bolsters the methodology's academic credibility (Duhoon, 2023).

FINDINGS AND DISCUSSION

Normative Foundations and Doctrinal Supremacy in Corporate Tax Jurisprudence

Doctrinal legal research demonstrates clear importance in explaining the normative architecture underlying corporate tax governance frameworks. Its systematic interpretative methodology enables comprehensive statutory construction and judicial precedent analysis. These capabilities are essential for defining corporate entities' tax compliance obligations (Majeed, 2023; Richardson & Taylor, 2015).

Systematic Legal Analysis

Through rigorous textual analysis and jurisprudential synthesis, doctrinal research establishes coherent interpretative frameworks that serve as foundational structures for understanding complex corporate tax governance systems. This systematic approach enables researchers to deconstruct intricate regulatory landscapes into manageable analytical components while maintaining awareness of their interconnected nature. The methodology's strength lies in its capacity to synthesize diverse legal sources, statutory provisions, judicial precedents, and regulatory guidance into unified doctrinal frameworks that provide a comprehensive understanding of legal obligations and enforcement mechanisms.

The coherence achieved through systematic doctrinal analysis extends beyond mere organizational clarity to encompass substantive legal understanding that informs both scholarly inquiry and practical application. By establishing clear analytical frameworks, doctrinal research enables practitioners and policymakers to navigate complex regulatory requirements with greater certainty and precision. This systematic approach also facilitates comparative analysis across different regulatory domains, revealing underlying principles that unify seemingly disparate areas of corporate tax governance and highlighting potential inconsistencies that may require legislative or judicial clarification.

Resolving Legal Conflicts

The capacity to perform comparative analysis of competing legal doctrines facilitates resolution of normative conflicts inherent in tax statutes. For example, harmonizing beneficial ownership disclosure mandates with corporate confidentiality principles demands careful doctrinal balancing. This balance is achieved by extracting ratio decidendi from leading cases (AviYonah, 2024).

Statutory Interpretation Excellence

Furthermore, doctrinal methodology excels in statutory interpretation. It applies established interpretation rules, *eiusdem generis*, *expressio unius est exclusio alterius*, and *noscitur a sociis* to clarify ambiguous tax provisions (Majeed, 2023). Its positivist orientation ensures normative conclusions derive from the hierarchy of legal norms, preserving *stare decisis* and the rule of law.

Jurisprudential Limitations And Methodological Constraints

Despite its normative strengths, doctrinal legal research faces significant epistemological constraints. Critics argue that its formalistic focus on textual sources may detach analysis from enforcement realities and socio-economic contexts. This detachment limits practical effectiveness in curbing tax avoidance and regulatory arbitrage (Bassey, 2022; Hanlon & Heitzman, 2010).

Sources Selection Challenges

Selectivity bias in source selection poses another challenge. Doctrinal researchers may overlook living law, including industry guidelines, administrative rulings, and informal practices that shape compliance behavior but lacks formal codification (Duhoon, 2023). This textual focus restricts doctrinalism's ability to capture dynamic regulatory phenomena.

Interpretative Subjectivity

Interpretative subjectivity further undermines replicability and objectivity. Variability in identifying ratio decidendi, distinguishing obiter dicta, and applying interpretative canons compromises scholarly rigor (Armstrong et al., 2015).

Methodological Synthesis And Integrative Approaches

To mitigate these limitations, scholars advocate a methodological approach. Comparative doctrinal analysis enables cross-jurisdictional norm comparison and best-practice identification, as seen in contrasting OECD BEPS-guided frameworks across countries (Tang, 2019).

Empirical Enhancement

Empirical validation through case study methodologies tests doctrinal conclusions against compliance metrics, enhancing practical relevance (Scarpa, 2023). Interdisciplinary collaboration with economic, behavioral, and institutional analyses enriches doctrinal insights, informing holistic policy design (Bassey, 2022).

Enhanced Transparency

Transparency protocols including explicit source criteria, detailed analytical frameworks, and rigorous peer review strengthen scholarly accountability and replicability (Duhoon, 2023).

Policy Implications And Regulatory Applications

Doctrinal research provides indispensable normative foundations for legislative drafting, regulatory policy formulation, and adjudicative guidance within corporate tax governance. By systematically identifying gaps and inconsistencies in legal frameworks, doctrinal analysis informs targeted law reform that addresses specific shortcomings in the statutory and regulatory regime. For example, clarifying ambiguities in beneficial ownership disclosure statutes through detailed interpretative work can guide policymakers in tightening reporting requirements and closing loopholes that facilitate tax avoidance. Similarly, examining anti-avoidance provisions within a coherent doctrinal framework enables regulators to refine enforcement protocols and establish clear evidentiary standards for successful prosecution of corporate tax misconduct.

Moreover, doctrinal scholarship aids regulatory agencies in developing practical compliance guidelines. Through meticulous examination of statutory duties and judicial precedents, researchers can distill key principles that inform enforcement manuals and compliance checklists. This process ensures that regulatory guidance remains firmly rooted in legal authority while being accessible to practitioners and corporate officers tasked with implementing governance measures. Adjudicative bodies also benefit from doctrinal frameworks, as judges rely on coherent interpretative structures to resolve disputes involving complex tax issues. By articulating clear doctrinal principles, researchers contribute to the consistency and predictability of judicial decisions, which in turn strengthens the overall integrity of the corporate tax system.

Malaysian Context Application

In Malaysian contexts, doctrinal analysis of recent beneficial ownership amendments and antiavoidance rules provides regulators with precise normative templates. These templates support compliance guidelines, enforcement strategies, and sanctions frameworks (Jallai, 2020; Siglé, 2022).

Future Directions And Methodological Evolution

Emerging challenges, such as digital taxation, blockchain-based transactions, and AI-driven corporate structures, necessitate doctrinal methodological adaptation and interpretative innovation (Bal, 2021). Integration of digital research tools enhanced interdisciplinary collaboration, and ASEAN-focused comparative studies will ensure doctrinal research's continued relevance and efficacy in evolving corporate tax governance landscapes.

CONCLUSION

This conceptual analysis affirms that doctrinal legal research methodology remains the cornerstone of corporate tax governance scholarship. It provides indispensable tools for systematic legal analysis, normative clarity, and coherent synthesis of complex tax regulatory frameworks.

Core Strengths

Doctrinal research excels at deriving clear compliance obligations and enforcement principles directly from statutes, judicial decisions, and regulations. Its systematic interpretative methods produce normative guidance grounded in authoritative legal sources. By organizing complex tax rules into coherent doctrinal frameworks, this approach delivers the legal certainty and clarity essential for effective governance and policymaking.

Addressing Limitations

While critics highlight methodological limitations such as limited empirical engagement, selectivity bias, and interpretative subjectivity, this study demonstrates that balanced integration can mitigate these challenges. Approaches such as comparative analysis, empirical validation, and interdisciplinary insights address these concerns without compromising doctrinal integrity. Enhanced transparency protocols further strengthen scholarly accountability and replicability.

Practical Applications

Doctrinal methodology offers versatile tools for translating normative analysis into actionable policy and practice. By elucidating the legal foundations underpinning corporate tax obligations, it informs regulatory guidelines and enforcement strategies in a clear, consistent manner. Practitioners gain precise frameworks for compliance decision-making, while policymakers benefit from doctrinal insights when drafting legislation or refining regulations. This ensures that governance measures rest on solid legal authority and remain adaptable to evolving corporate environments.

Future Adaptation

Looking forward, doctrinal research must adapt to emerging digital taxation challenges, global regulatory coordination imperatives, and technological innovations such as blockchain and AI. Interdisciplinary collaboration and advanced analytical tools will be critical for maintaining doctrinal methodology's relevance and effectiveness.

Ultimately, reaffirming doctrinal legal research's role in corporate tax governance supports the development of coherent, enforceable legal norms. These norms promote transparency, accountability, and compliance in complex corporate tax environments.

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