



Fiscal Policy, Demand and Supply for a Sustainable Economy: A Systematic Literature Review

Muhammad Ardi ¹, Eduart Wolok ², Hasim ³, Sahmin Noholo ⁴
Universitas Negeri Gorontalo, Indonesia ^{1,2,3,4}

Abstract

This study discusses the weak integration of fiscal policy between the demand and supply sides in supporting sustainable economic recovery. The purpose of the research is to present a systematic synthesis of the fiscal policy literature for the period 2010–2025. The method used is Qualitative with a Systematic Literature Review (SLR) approach with a strict selection protocol, based on open access scientific articles from reputable journals. Data was collected through literature searches in various electronic databases using relevant keywords. The results show that despite various fiscal interventions, the approach is still sectoral and not optimally integrated. These findings emphasize the importance of coordinated, long-term-oriented fiscal policy reforms to strengthen economic resilience and support sustainable development.

Keywords:

Fiscal Policy,
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Corresponding Author:

Muhammad Ardi
Email:
muhammadardi@iaingorontalo.ac.id



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INTRODUCTION

The global crisis triggered by the COVID-19 pandemic has posed an extraordinary challenge to the economic stability of many countries, forcing governments to reformulate fiscal strategies to ensure the continuity of long-term growth and social well-being. The inequality of recovery between sectors and regions indicates that the fiscal response implemented has not been fully integrated between the demand and supply sides. In many developing and rapidly developing countries, increasing fiscal pressures are making it difficult to finance sustainable economic recovery policies. In addition, the increasing debt burden, low tax revenues, and the great need for green investment further complicate effective fiscal policies. The government is faced with a dilemma between maintaining fiscal discipline and encouraging economic stimulus broadly; This situation shows that the simultaneous integration of fiscal policy between the demand and supply aspects has not been optimally implemented as a strategy in sustainable economic recovery. (Abdulrazaq et al., 2024; Tomb Tijani et al., 2024a)

A number of studies show that fiscal policy integration has not been systematically studied in the context of economic sustainability, although fiscal policy plays an important role in accelerating recovery after the crisis. Most of the literature still separates fiscal policy into two approaches: demand stimulus through public spending, and supply-side incentives through tax reductions or reform of the cost structure of production. While Keynesian theory emphasizes the importance of the role of government spending in driving aggregate demand, this approach often does not consider the synergies between fiscal instruments for improving real sector efficiency and environmental sustainability. As a result, there is a gap in the

literature on comprehensively integrating fiscal policy instruments as a holistic strategy in long-term economic recovery. This indicates the need for a systematic review of the literature that is able to identify patterns of fiscal integration that have been proven to be empirically effective over a period of time. (Kireeva, 2024)

This study aims to present a systematic synthesis of the literature on fiscal policy during the period 2010–2025 in order to explore the development of concepts and empirical evidence regarding the integration between demand-side and supply-side policies to support sustainable economic recovery. This study was conducted through a systematic literature review approach to identify thematic trends, methodologies used, and research gaps that are still open. Using bibliometric methods, this study also aims to map the knowledge network and contribution of researchers in the topic of fiscal policy integration for sustainability. In addition, this article highlights the dynamics of fiscal policy in the context of crises and how synergies between fiscal instruments can strengthen economic resilience to external shocks. (Bai, 2023)

The urgency of this research lies in the urgent need to formulate fiscal policies that are not only responsive to the crisis, but also capable of building the foundations of a sustainable economy through an integrated approach. Departing from the fact that most countries have not been able to comprehensively integrate fiscal policies in the post-crisis economic recovery, this literature review is needed to prepare more adaptive and contextual recommendations. This research is also important considering that there have not been many comprehensive efforts that synthesize the fiscal literature with a systematic approach based on the integration of the demand and supply sides. By identifying research patterns and gaps from previous studies, this article is expected to make a theoretical and practical contribution to the development of adaptive, inclusive, and sustainability-oriented fiscal policies. (São Paulo, 2024)

LITERATURE REVIEW

Definition of Fiscal Policy Concept

Fiscal policy is the government's main instrument in regulating macroeconomic activities through the mechanism of state expenditure and revenue aimed at achieving economic stability, welfare distribution, and sustainable growth. In this context, fiscal policy not only includes the setting of taxes and government spending, but also concerns strategies for managing the deficit and public debt strategically to support the long-term development agenda. In practice, fiscal policy is used as a tool to encourage growth, overcome unemployment, and manage the business cycle to be more stable and adaptive to economic turmoil. Therefore, a complete understanding of fiscal policy is an important foundation in evaluating various government interventions for economic recovery and development. (Fedoryshyna, 2020)

Manifestation of Fiscal Policy

Manifestations of fiscal policy can be found in various forms such as fiscal stimulus, tax incentives, public capital expenditure, as well as tax system reforms to optimize state revenue. In theoretical frameworks, fiscal policy can be classified into expansionary and contractive, depending on the economic goals it seeks to achieve. For example, in recession situations, governments tend to use expansionary fiscal policies through increased spending and tax cuts to stimulate consumption (Ibrahimov, 2022) and investment (Hidayatovna & Kizi, 2024). In addition, other forms of manifestation include the use of deficit financing to fund strategic infrastructure projects or post-crisis economic rescues. The implementation of fiscal policy can also be adjusted to the institutional conditions and characteristics of a country's economic system, making this policy dynamic and contextual. Through a responsive and measurable approach, fiscal policy can be a lever in achieving sustainable development goals.

Definition of Economic Recovery Concept

Economic recovery refers to the phase of regrowth of economic activity after experiencing a significant decline due to external shocks such as the financial crisis or global pandemic. This process includes improving macroeconomic indicators such as gross domestic product (GDP), unemployment rate, inflation, and fiscal stability. In this context, economic recovery is not only measured by accelerating growth, but also includes resilience to new shocks and the ability to reduce social and regional inequalities. Effective recovery must be supported by appropriate public policy interventions, including through complementary fiscal and monetary policy adjustments. Thus, economic recovery can be interpreted as a transition process towards a new balance that is more stable, inclusive, and long-term-oriented, rather than simply a return to economic conditions to their pre-crisis state. (Tomb Tijani Et Al., 2024b)

Manifestations of Economic Recovery

The manifestation of economic recovery can be seen in increased investment, labor absorption, and increased household consumption and industrial activities after the economic contraction phase. Governments and international institutions typically allocate large fiscal stimulus to accelerate the recovery through infrastructure spending, social assistance, and incentives for the business world. Other manifestations can also be seen in structural policy reforms to improve labor market efficiency and expand the tax base to support the country's fiscal system. A sustained economic recovery is characterized by long-term fiscal resilience, economic diversification, and growth in strategic sectors such as manufacturing and technology. In some cases, the recovery also reflects the country's success in creating macroeconomic stability, lowering systemic risks, and gradually building investor confidence. (Tomb Tijani Et Al., 2024a)

Definition of the Concept of Sustainability

Sustainability in an economic context refers to the ability of a system to maintain a long-term growth balance without sacrificing the capacity of future generations to meet their needs. In relation to fiscal policy, sustainability emphasizes the importance of prudent, inclusive, and social-development-oriented budget management and environmental conservation. This concept not only includes the financial stability of the country, but also involves transparent, accountable, and efficient fiscal governance. The sustainability approach encourages governments to integrate environmental, social, and governance (ESG) principles into their fiscal planning and policy-making processes. Therefore, sustainability is a key pillar in assessing the effectiveness and legitimacy of contemporary fiscal policies in the midst of global challenges. (Bai, 2023)

Manifestations of Sustainability in Fiscal Policy

The manifestation of sustainability in fiscal policy is reflected in the budget allocation for green projects, carbon taxes, as well as fossil energy subsidy reforms towards renewable energy (Sun et al., 2024). In international practice, some countries have adopted fiscal sustainability indicators to evaluate the long-term impact of state spending and revenue policies. Green budget strategies are becoming a popular approach that integrates sustainable development goals into the fiscal planning and implementation process. Other manifestations also include strengthening the environmental audit system, ESG-based fiscal reporting, and fiscal incentives for the private sector that support the green transition. Thus, sustainability in fiscal policy is not only a symbol of ecological commitment, but also a strategic instrument to ensure the competitiveness and stability of the national economy.

METHOD

This study examines the integration of fiscal policy in response to the global economic crisis and sustainable economic recovery efforts in the period 2010–2025. The object of this study includes the phenomenon of suboptimal synergy between demand-side fiscal policy through government spending and supply-side through incentives and tax reform in creating a resilient and long-term oriented economic recovery. In various studies, it has been found that fiscal policy is still fragmented and does not fully contribute to the structural transformation needed for economic sustainability. In addition, major challenges such as fiscal imbalances, low effectiveness of state spending, and lack of green fiscal incentives are significant obstacles in the recovery process. Therefore, the object of this research is focused on how the academic literature describes, evaluates, and suggests an integrative approach to fiscal policy as a key strategy for sustainable economic recovery (Tomb Tijani et al., 2024a).

This research is a literature study with a Systematic Literature Review (SLR) approach designed to identify, assess, and summarize the results of empirical and conceptual studies related to fiscal policy integration in sustainable economic recovery. The primary data source comes from articles in reputable scientific journals that directly discuss the cases and phenomena of fiscal policy integration from the demand and supply sides in a specified time span. Meanwhile, secondary data were obtained from other relevant literature that supported the analysis, including macroeconomic reference books, policy documents, and other scientific publications that discussed keywords such as fiscal policy, economic recovery, and sustainability. This approach allows researchers to draw a systematic and bias-free synthesis from the methodologically curated literature, resulting in reliable results in the formulation of policy recommendations (Tiar Lina Situngkir et al., 2024)

The theoretical foundation in this study rests on the Theory of Fiscal Policy developed by John Maynard Keynes in the 1930s. In this theory, Keynes emphasized the importance of the government's active role in stabilizing the economy when the private sector fails to drive growth, through strategic public spending and taxation interventions. Keynesian theory states that in times of recession, increased government spending and tax cuts can increase aggregate demand, reduce unemployment, and accelerate economic recovery. In the context of sustainability, this theory then evolved to accommodate new elements such as resource efficiency, green fiscal incentives, and long-term fiscal resilience. Thus, Keynesian theory becomes the main framework for assessing the effectiveness and direction of integrated fiscal policy to support a sustainable economic recovery agenda (Reicher, 2014).

This study follows systematic stages in the Systematic Literature Review (SLR) method to ensure high transparency and replication. The process begins by formulating specific and relevant research questions, namely how fiscal policy integration affects sustainable economic recovery. Furthermore, the researcher developed a research protocol that included a literature search strategy, inclusion and exclusion criteria, and data synthesis methods. The literature was collected through systematic searches in various electronic databases such as Google Scholar, DOAJ, and reputable journals using the keywords "fiscal policy," "economic recovery," and "sustainability." (Višić, 2022) The literature found was filtered based on relevance, year of publication, openness of access, and methodological quality. After that, a study quality assessment was carried out, thematic data extraction, and recording of key information that supported the synthesis of results. This process aims to minimize bias and improve the reliability of findings from the literature review used.

The data collected was analyzed using content analysis techniques, which are a systematic process to identify patterns, themes, and relationships between concepts in the literature being reviewed. This technique allows researchers to explore theoretical narratives as well as empirical findings from various studies to build a comprehensive synthesis framework. The analysis is carried out through manual

coding, focusing on the integration of fiscal policies, their impact on economic growth, and their contribution to sustainability. In this stage, the researcher also conducts thematic triangulation between sources to identify consistency or variation of views between studies. The results of this analysis technique are expected to provide an in-depth and objective understanding of how fiscal policy integration can be designed and implemented to strengthen economic recovery in a sustainable manner (Li et al., 2017).

RESULT AND DISCUSSION

The literature on fiscal policy during the period 2010–2025 shows that the government's approach in managing state expenditure and revenue is the main instrument in responding to global and domestic economic crises. For example, during the COVID-19 pandemic, the Indonesian government implemented an expansionary fiscal policy by allocating a budget of USD 115 billion or about 11.35% of GDP to support affected households and business sectors, which led to an increase in the debt-to-GDP ratio from 33.7% in 2019 to 44.4% in 2021 (Lee, 2024). Other data show that Indonesia's fiscal policy over the past decade has been more inclined towards a short-term approach than long-term planning, characterized by a high reliance on stimulus and subsidies. Over time, a shift in focus occurred from deficit control to the use of fiscal policies to support sustainable development.

Explanatory findings from the literature show that the implementation of fiscal policy in Indonesia is not only aimed at maintaining macroeconomic stability, but is also directed to support post-crisis recovery. Strategies such as tax reductions, cash social assistance, as well as spending on the health sector are evidence of an adaptive fiscal response to external shocks. However, on the other hand, the long-term effectiveness of these fiscal interventions is questionable given the low increase in tax revenues as well as the high informal sector which hinders the expansion of the tax base. Reliance on debt as fiscal policy financing is also a major highlight because it can limit fiscal space in the future (Lee, 2024).

The relationship between descriptive and explanatory data from fiscal policy studies and the reality of research problems shows that there is a gap in the integration between the demand and supply sides in fiscal policy. Despite efforts to combine social interventions and economic incentives, there has not been a significant evidence of an integrated approach that harmonizes the two for the goal of sustainable economic recovery. This condition indicates the importance of developing a more holistic fiscal policy framework so that it is not only reactive to the crisis, but also proactive in realizing long-term economic growth.

The results of a literature review on sustainable economic recovery show that many countries, including Indonesia, have formulated policies that seek to create a balance between economic growth, social justice, and environmental sustainability. In a study by Kuo (2021), Taiwan allocated 66.83% of the COVID-19 recovery budget to economic development, 33.12% to social welfare, and 0.05% to environmental protection as an effort towards a comprehensive recovery. In the Indonesian context, the National Economic Recovery (PEN) program is also directed to stimulate MSMEs, strengthen the health sector, and expand the social safety net, although its impact on the environmental dimension is still limited (Kuo, 2021)

An explanation of these findings shows that a sustainable economic recovery requires a cross-sectoral and collaborative approach between fiscal, environmental, and social. The study shows that sustainable development indicators can be strengthened through fiscal policies that are inclusive and adaptive to environmental and social challenges. The use of fiscal instruments, such as environmental taxes and social spending allocations, is crucial in ensuring the achievement of future-oriented economic recovery goals. It affirms that fiscal strategies must take into account the non-economic dimension as the foundation of a sustainable recovery (São Paulo, 2024)

The relationship between descriptive and explanatory data in the study of sustainable economic recovery and the reality of the research problem shows that although various countries have implemented policies that support sustainability, the integration between short-term and long-term goals is still not fully achieved. This is in line with the main problem in this study, namely the weak integration between demand-side and supply-side policies in the framework of sustainable economic recovery. Therefore, a more integrated and progressive fiscal policy framework is needed to ensure simultaneous inclusive and sustainable outcomes.

A literature review on fiscal policy integration shows that efforts to combine demand-side and supply-side fiscal policies have not yet become the dominant approach in public policy practice. The research by highlights the trend of fiscal integration in the Eurasian Economic Union (EAEU) region, where synergies between tax instruments and government spending are used to maintain regional economic stability. Other studies have also shown that fiscal integration can serve as a mechanism to mitigate external risks as well as strengthen connectivity between sectors of the national economy (Kireeva, 2024; Fadhel Bata Ilyas & Sani, 2024).

An explanation of the data shows that fiscal policy integration requires alignment between productive spending and fiscal incentives for strategic sectors. In the Indonesian context, the establishment of an integrative framework still faces challenges, such as weak coordination between sectors and the lack of optimal use of fiscal data for strategic planning. The findings of the study suggest that integration will only be effective if it is supported by transparent fiscal governance, performance-based budgeting systems, and institutional capacity building (Muslim Marpaung & Irma Suryani Lubis, 2025).

The relationship between descriptive and explanatory studies in fiscal policy integration with the problems of this study shows that there is still a significant gap between policy formulation and integrative implementation. Despite international and regional pushes to strengthen fiscal synergy, at the national level—including in Indonesia—fiscal policy is still sectoral and not optimally coordinated. This fact emphasizes the urgency of this study to present a synthesis of literature that can bridge the demand-side and supply-side fiscal policy approaches in a harmonious manner in support of a sustainable economic recovery. The summary of the findings is presented in table 1 as follows:

Table 1. Research Findings

Study Aspects	Key Findings	Implication
Fiscal Policy	Fiscal policy during 2010–2025 tends to be responsive and sectoral, not optimally used as a long-term strategic instrument	A proactive and data-driven fiscal policy framework is needed to respond to crises and strengthen economic foundations.
Economic Recovery	The economic recovery carried out has not fully considered the sustainability dimension, especially in environmental and social aspects.	Recovery policies need to be directed towards achieving more balanced and inclusive sustainable development goals.
Fiscal Policy Integration	The integration between the demand side (government spending) and the supply side (fiscal incentives) is still weak and has not formed a complete policy synergy.	Structural reforms are needed in the design and implementation of fiscal policies to encourage intersectoral synergy and policy effectiveness.

Source: Data processed (2025)

Discussion

The results show that fiscal policy integration for sustainable economic recovery reflects a paradigm shift from the use of reactive policies to a more systemic and coordinated approach. A literature review reveals that the success of economic recovery is greatly influenced by institutional capacity to manage public spending, the efficiency of fiscal stimulus, and the coherence between demand- and supply-side fiscal instruments. The literature shows that during the period 2010–2025, the economic recovery after the financial crisis and the COVID-19 pandemic became an important test in testing the effectiveness of cross-sectoral fiscal policies (Fadhel Bata Ilyas & Sani, 2024).

Compared to similar studies such as by, this study showcases advantages in the broader scope of global literature synthesis as well as the systematic use of SLR methods to ensure traceability and replication of academic studies. In addition, the findings of this study reinforce the view that fiscal policy integration is not only functional but also requires structural adaptation, as identified by its study of fiscal sustainability and long-term risk management (Kaggwa et al., 2023; Limoa & Weku, 2024).

The synthesis of the literature shows that holistic fiscal policy integration can create long-term economic resilience while still taking into account sustainable development goals. This reflects that this research is not only academic, but also makes a practical contribution to fiscal policymakers and international institutions in designing policies that are adaptive to global economic dynamics (Gernego et al., 2024).

The implications of the results of this study are very significant in the context of economic policy formulation after the global crisis and pandemic. Fiscal policy integration has been proven to increase the effectiveness of state spending, encourage productive investment, and strengthen the social safety net for vulnerable groups. Within the framework of sustainable fiscal policy, coordination across sectors and levels of government is needed to minimize policy overlap and improve fiscal efficiency (Lestari et al., 2024).

The results of the study highlighting the importance of fiscal integration stem from the increasing complexity of global economic challenges such as climate change, technological disruption, and income inequality. In the face of these challenges, countries with flexible and adaptive fiscal structures are showing a faster and more inclusive recovery. This reinforces the Keynesian argument that government intervention in the market is necessary when market mechanisms fail to distribute resources efficiently (Beckman, 2017).

Based on the results of the study, the actions that need to be taken are data-based fiscal reform, increasing budget transparency, and collaboration between stakeholders to design inclusive and responsive policies. The government needs to develop a medium-term fiscal framework that takes fiscal resilience into account, as well as integrate sustainable development goals into overall spending and tax policies (Gernego et al., 2024).

CONCLUSION

One of the most surprising findings of the study is that over the past decade, fiscal policies in many countries, including Indonesia, have been positioned more often as a short-term response to crises than as an integrated strategic instrument between the demand and supply sides for a sustainable economic recovery. Despite large budget allocations and fiscal interventions have been made, sectoral and asynchronous approaches still dominate the policies implemented. This fact reveals that the economic recovery efforts carried out have not fully utilized the full potential of fiscal policy integration as an instrument of long-term development. These findings provide a new perspective that the success of economic recovery depends not only on the magnitude of the stimulus, but on how it is designed and implemented in an integrated manner across sectors and development goals.

This research provides significant added value to the scientific treasures in the field of public financial management, especially in the development of fiscal policy theories that are adaptive to crises and based on sustainability. Theoretically, this study expands the understanding of the importance of synergy between demand-side and supply-side fiscal approaches as the basis for more holistic and responsive policy formation. Practically, the results of this study offer a conceptual map and empirical arguments that can be used as a reference by policymakers in designing economic recovery strategies that are not only fast, but also inclusive and sustainable. The integrative approach proposed in this study is also a strategic input for fiscal policy formulation in the midst of global economic dynamics and long-term development challenges.

Although this study has succeeded in compiling a systematic synthesis of fiscal policy literature during the period 2010–2025, its scope is still limited to literature reviews sourced from journal articles and open scientific publications. These limitations open up great opportunities for the development of further research with empirical quantitative or qualitative approaches to test the effectiveness of fiscal policy integration in more specific regional or sectoral contexts. Future research is also suggested to integrate micro and macro fiscal policy data longitudinally in order to gain a deeper understanding of policy dynamics across time and across sectors. Thus, the results of this study can be a strong starting point for further studies that are more contextual and applicative.

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