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INTEGRATION OF INFORMATION SYSTEMS, ACCOUNTING APPLICATIONS, AND TAXATION SYSTEMS: BUILDING AN INTEGRATED DIGITAL FINANCIAL ECOSYSTEM

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Abstract
This study aims to examine the integration of management information systems, digital accounting applications, and electronic taxation systems in building an integrated digital financial ecosystem within organizations in Indonesia. A quantitative approach was employed by involving 250 organizations as respondents, selected through a purposive sampling technique. Data were analyzed using Partial Least Squares–Structural Equation Modeling (PLS-SEM). The results indicate that digital financial system integration forms a five-layer architecture consisting of infrastructure, data, application, business process, and presentation layers. A total of 82% of organizations have implemented Application Programming Interface (API)-based integration, which has been proven to improve operational efficiency by up to 63% and accelerate business process automation. Implementation success is significantly influenced by top management support, adequate budget allocation, and information technology competency. In contrast, organizational resistance to change and the complexity of legacy systems remain major challenges. The study contributes theoretically by strengthening the understanding of cross-functional and cross-system digital financial integration. Practically, the findings provide a basis for organizations and policymakers to design sustainable digital financial transformation strategies through strengthened governance, human resource readiness, and effective change management. The limitation of this study lies in the use of survey data, suggesting that future research should adopt longitudinal or qualitative approaches.
Keywords: Digital Accounting Applications; Digital Financial Ecosystem; Information Systems Integration

INTRODUCTION

The information technology revolution has accelerated the fundamental transformation of the global business ecosystem, prompting organizational entities to consolidate the diversification of information system infrastructure to comprehensively optimize operational productivity. In the realm of contemporary financial administration, the urgency of building an integrated digital ecosystem has become a strategic priority in line with the escalation of fiscal regulatory complexity, the dynamics of financial accountability standards, and the intensification of increasingly rigorous reporting transparency demands. Modern organizations face substantial challenges in administering financial data repositories distributed across heterogeneous platforms, including management information systems, accounting software applications, and taxation administration systems, which often operate in a fragmented manner and without systemic interconnectivity. The dispersion of these system architectures not only creates procedural inefficiencies but also amplifies the probability of data anomalies, inconsistencies in reporting mechanisms, and non-compliance with regulated taxation (Phornlaphatrachakorn & Kalasindhu, 2021).

The evolution of digital technology has opened up strategic opportunities for corporations to construct a holistically consolidated digital financial ecosystem through an integrative approach. The convergence of information system infrastructure, accounting application platforms, and electronic taxation mechanisms facilitates seamless data transmission, business workflow automation, and increased accuracy in financial documentation and fiscal compliance. In the context of the contemporary digital economy, organizational entities that are able to integrate these three fundamental components will gain a competitive advantage through cost efficiency, decision-making velocity, and organizational agility in response to regulatory dynamics. More substantively, this systemic integration

becomes the infrastructure foundation for the implementation of emerging technologies such as artificial intelligence algorithms, machine learning capabilities, and blockchain distributed ledger technology in the domain of financial management and tax administration. The adoption of integrated digital technology provides significant added value to organizational performance (Hendrawan et al., 2024).

A literature review demonstrates that accounting information systems are critical infrastructure that interconnect business operational processes with financial reporting mechanisms. These systems function to acquire, process, store, and distribute financial information to a diverse range of organizational stakeholders. The integration of accounting information systems with digital taxation platforms is a strategic imperative given the complexity of tax computation, real-time reporting obligations, and regulatory compliance that continue to evolve dynamically. Empirical evidence shows that organizations with an elevated integration maturity level have a superior tax compliance rate, enhanced operational efficiency, and superior quality financial information compared to entities with fragmented system architecture. The argument is reinforced that systemic integration positively correlates with organizational performance metrics (Al-Matari et al., 2022)

From an information technology perspective, systemic integration requires a robust enterprise architecture that considers the dimensions of interoperability standards, system scalability, data security protocols, and service continuity assurance. The implementation of Application Programming Interface, cloud computing infrastructure, and enterprise service bus architecture are technological enablers that facilitate secure real-time data exchange between heterogeneous systems. Beyond the technological dimension, systemic integration also demands transformation in business process reengineering, organizational structure restructuring, and human resource capability enhancement. The transformation towards an integrated digital financial ecosystem is not merely an information technology project implementation, but rather a strategic organizational initiative involving holistic transformation at the enterprise level. The success of system integration depends on strategic alignment between technology, processes, and people (B. Jensen, 2021).

Previous research has explored various aspects of accounting information systems and taxation systems partially using a fragmented approach. In the context of Indonesia's tax digitalization, the implementation of the Core Tax Administration System (CoreTax), launched in early 2025, marks a fundamental transformation of national fiscal administration through the integration of a Commercial Off-The-Shelf-based system with a renewable taxation database. Empirical evidence shows that tax digitization through the CoreTax system has succeeded in reducing tax compliance costs by thirty-one point eight percent in the middle taxpayer segment, with a decomposition that includes a reduction in time costs of thirty-four point seven percent, a twenty-eight point five percent reduction in administrative costs, and a thirty-one point two percent reduction in opportunity costs, indicating the effectiveness of process automation and the elimination of duplicate activities in the integrated system (Y. R. Y. Nugraha, 2025) . However, the transition to a digital taxation ecosystem also creates new complexities related to tax invoice delays and administrative sanctions, where the CoreTax real-time monitoring system detects each delay directly with an influence coefficient of zero point five eight five at a significance level below zero point zero zero one, emphasizing the urgency of developing an integrated accounting strategy that includes an early warning system, predictive analytics, and risk mitigation mechanisms to optimize compliance in a dynamically evolving digital taxation landscape (Salim et al., 2025). This phenomenon reinforces the argument that systemic integration not only involves the technological dimension, but also requires comprehensive adaptation in business process reengineering, organizational capability enhancement, and regulatory compliance mechanisms that are aligned with the characteristics

of Indonesia's digital infrastructure and regulatory environment. The synergy between accounting applications and modern taxation systems through digital financial platforms has proven capable of creating an integration architecture consisting of infrastructure, data, and business process layers, which ultimately significantly improves operational efficiency (Y. R. Y. Nugraha & Nurdina, 2025) .

Several studies focus on the effectiveness of accounting information systems in improving financial reporting quality, while other studies examine the adoption of electronic tax systems and their implications for taxpayer compliance behavior. However, investigations that integrate the three fundamental domains of management in formation systems, accounting applications, and taxation systems within a unified ecosystem framework are still limited in existence. The majority of previous studies adopted a siloed approach that examined each system independently without considering synergy effects and system interdependencies. Available research also tended to be descriptive and exploratory in nature without providing a comprehensive implementation framework for building an integrated ecosystem architecture.

Substantial research gaps have been identified in several fundamental areas. First, there is an absence of a comprehensive conceptual framework regarding integration architecture for information, accounting, and taxation systems that accommodates regulatory complexity, technology heterogeneity, and dynamic business requirements. Second, there are limitations in understanding the enabler factors and barrier elements in system integration implementation, particularly in the context of developing countries with distinctive infrastructure technology and regulatory environment characteristics. Third, the impact of system integration on organizational performance metrics, both from the operational efficiency dimension, information quality perspective, and regulatory compliance level, has not been comprehensively assessed through robust empirical investigation. Fourth, governance mechanisms and change management strategies in integrated ecosystem implementation have not received adequate scholarly attention in the body of knowledge.

The novelty of this research lies in the development of a holistic framework that integrates the three fundamental pillars of the digital financial system, namely the management information system, accounting application platform, and electronic taxation system in a unified integrated ecosystem. This study not only examines the technology dimension of system integration but also comprehensively accommodates the business process aspect, organizational factor, human capability element, and regulatory compliance in a multidimensional manner. The constructed framework includes a technical architecture blueprint, integrated business process model, strategic implementation roadmap, and governance mechanism tailored to organizational characteristics and the Indonesian taxation regulatory environment. The theoretical contribution of this research is the development of a conceptual integration model that enriches the accounting information system and tax system literature, while the practical contribution is the provision of actionable implementation guidelines applicable for organizations in building digital financial ecosystem infrastructure. The importance of a comprehensive framework in the implementation of integrated digital technology (Pashkov & Pelykh, 2020).

LITERATURE REVIEW

Accounting Information Systems in the Digital Age

Accounting information systems are a vital subsystem in organizations responsible for collecting, recording, storing, and processing data to generate information for decision making. In the era of digital transformation, accounting information systems have evolved from manual and simple computerized systems to cloud-based integrated systems with real-time processing

and advanced analytics capabilities. Modern accounting information systems not only function as transaction recording tools, but have become strategic platforms that integrate various business functions and provide business intelligence to support strategic decisions. The characteristics of digital accounting information systems include process automation, cross-functional integration, real-time data accessibility, system scalability, and robust data security (Barykin et al., 2020).

The fundamental components of accounting information systems include technology infrastructure, integrated databases, transaction processing applications, reporting systems, and internal controls. In the context of system integration, interoperability is crucial, whereby accounting information systems must be able to communicate with other systems through data exchange standards such as XML, JSON, or secure API protocols. Research shows that the effectiveness of accounting information systems is influenced by system quality, information quality, and service quality, which in turn impact user satisfaction and organizational performance. In an integrated ecosystem, accounting information systems serve as a central hub that connects operational data with financial and tax reporting.

Accounting Applications and Cloud Computing Technology

Accounting applications have undergone significant transformation with the adoption of cloud computing technology, which offers flexibility, scalability, and cost efficiency. Cloud-based accounting applications enable multi-user access from various locations, automatic updates, secure data backup, and integration with various external platforms. The Software-as-a-Service (SaaS) model has become dominant in the accounting application market, offering affordable solutions for organizations of various scales. Advanced features such as automated reconciliation, intelligent invoice processing, and predictive analytics have become standard in modern accounting applications (Hendrawan et al., 2024).

The integration of accounting applications with management information systems and taxation platforms requires a well-designed architecture that considers aspects of data governance, security, and compliance. API-based integration is the dominant approach that enables seamless data exchange between accounting applications and other systems. Research shows that organizations using integrated accounting applications experience up to a forty percent increase in process efficiency, a sixty percent reduction in errors, and a significant increase in closing process speed. However, the implementation of integrated accounting applications also faces challenges related to customization, data migration, and change management.

Digital Taxation Systems and Electronic Tax Filing

The digitization of taxation systems has become a global agenda, with tax authorities in various countries implementing digital platforms to improve administrative efficiency, expand the tax base, and increase taxpayer compliance. Electronic taxation systems include e-Filing for tax reporting, e-Billing for tax payments, e-Invoicing for VAT transactions, and various other digital services. In Indonesia, the Directorate General of Taxes has implemented various systems such as e-SPT, e-Filing, e-Invoicing, and an integrated core tax administration system. Digital taxation systems offer benefits such as ease of access, time efficiency, reduction of compliance costs, and process transparency (Le et al., 2025).

The integration of the taxation system with an organization's accounting system is a strategic necessity to ensure data consistency, automated tax reporting, and real-time tax compliance monitoring. Organizations can implement a tax engine integrated with an accounting system to perform automated tax calculation, tax provision, and tax reporting. Research shows that integrating tax systems with accounting systems improves the accuracy of tax calculations, reduces the risk of non-compliance, and increases the efficiency of the tax filing process by up to fifty percent. However, the complexity of tax regulations, frequent

regulatory changes, and variations in reporting formats pose challenges in implementing tax system integration.

System Integration and Enterprise Architecture

Enterprise architecture provides a framework for designing, planning, and implementing system integration within an organization. Frameworks such as TOGAF, Zachman, and FEAF provide guidance in developing business, data, application, and technology architectures that are aligned with organizational strategy. In the context of digital financial system integration, enterprise architecture helps organizations identify system components that need to be integrated, design data flow, determine enabling technologies, and plan implementation roadmaps. Service-oriented architecture (SOA) and microservices architecture are popular approaches for building flexible and scalable integrated systems. Research shows that the success of system integration depends not only on technological aspects but also on organizational factors such as management support, change management, and IT competencies (Siddique et al., 2024).

Factors for Successful Implementation of Integrated Systems

The literature shows various factors that influence the success of integrated system implementation in organizations. From a technological perspective, critical factors include system quality, interoperability, data security, and reliability. From an organizational perspective, factors such as top management support, adequate resource allocation, effective project management, and organizational readiness are important determinants. From a human perspective, user competency, resistance to change, and user involvement in the implementation process significantly influence system success (O. Meraghni et al., 2021).

METHODS

This study adopts a quantitative approach with a survey design to explore the integration of information systems, accounting applications, and taxation systems in building an integrated digital financial ecosystem. The research population includes organizations that have implemented digital financial systems in Indonesia, with the unit of analysis at the organizational level represented by financial managers, heads of accounting, or chief information officers. The sampling technique used purposive sampling with criteria of organizations that have operated computerized accounting information systems for at least two years, have active tax obligations, and have used digital-based accounting applications. The sample target was set at 250 respondents, which was considered representative for structural equation modeling analysis. The research instrument was a structured questionnaire developed based on theoretical constructs from the literature on information systems, accounting, and taxation, with a measurement scale using a seven-point Likert scale to capture response variations optimally (Anis, 2023).

Data collection was carried out through an online survey using a digital platform and an offline survey through direct visits to ensure an adequate response rate. Prior to distribution, the research instrument underwent content validation by experts and a pilot test on thirty respondents to ensure the reliability and validity of the constructs. Data analysis used the Partial Least Square-Structural Equation Modeling technique with SmartPLS version four software to test the relationship between variables in the research model. The analysis stages included evaluation of the measurement model through convergent validity, discriminant validity, and construct reliability tests, followed by evaluation of the structural model to test the research hypotheses through path coefficient analysis, t-statistic values, and coefficient of determination. The bootstrapping technique with five thousand subsamples was used to test the statistical significance and stability of the model parameter estimates (Prasetianingrum & Sonjaya, 2024).

RESULTS AND DISCUSSION

Respondent Profile and Organizational Characteristics

This study involved two hundred and fifty organizations spread across various regions in Indonesia, representing the manufacturing, financial services, trade, and information technology sectors. Table 1 presents the distribution of respondent characteristics, which shows the dominance of the manufacturing sector at forty-two percent, followed by the financial services sector at thirty-one percent, trade at eighteen percent, and information technology at nine percent.

Table 1. Distribution of Research Respondent Characteristics

Characteristics	Category	Number	Percentage
Industrial Sector	Manufacturing	105	42
	Financial Services	78	31
	Trade	45	18
	Information Technology	22	9
Business Scale	Large	133	53
	Medium	87	35
	Small	30	12
Implementation Duration	> 3 years	168	67
	1-3 years	70	28
	< 1 year	*12*	*5*

Based on Table 1, it can be seen that the majority of respondents come from large companies with assets above one hundred billion rupiah, amounting to fifty-three percent, indicating that large organizations have better capacity in adopting system integration technology. The length of implementation shows that sixty-seven percent of organizations have implemented system integration for more than three years, reflecting an adequate level of maturity to evaluate the effectiveness of an integrated digital financial ecosystem. Research confirms that the level of system implementation maturity affects the effectiveness of integration and tax compliance (Nurhudiani et al., 2025).

The profile of individual respondents shows that the majority come from managerial positions, with forty-five percent being finance managers, twenty-eight percent accounting heads, fifteen percent chief information officers, and twelve percent finance directors (Adawiyah et al., 2024). The respondents' educational levels were dominated by bachelor's degree holders at sixty-two percent and master's degree holders at thirty-five percent, indicating adequate capabilities in understanding the complexity of system integration. The respondents' work experience in finance and accounting showed an average of eleven years, with a minimum range of five years and a maximum of twenty-eight years, indicating high credibility in assessing the implementation of an integrated digital financial ecosystem. Studies confirm that the competence and experience of respondents are important factors in the reliability of accounting information system research data (Ayem et al., 2023).

Digital Financial System Integration Architecture

The findings of the study identified that the architecture of integrated digital financial systems consists of five fundamental layers that interact dynamically with each other. The first layer is the infrastructure layer, which includes cloud computing platforms, database management systems, and network infrastructure, with cloud computing adoption reaching seventy-eight percent among respondents. The second layer is the data layer, which is responsible for data governance, master data management, and data quality assurance, with centralized data warehouse implementation in sixty-five percent of organizations. The third layer is the application layer, which integrates management information systems, accounting

applications, and taxation systems through API-based integration, adopted by 82 percent of respondents as the main integration mechanism (S. C. Maulany et al., 2025). The fourth layer is the business process layer, which automates workflows from business transactions to financial and tax reporting, with an average automation rate of 63 percent. The fifth layer is the presentation layer, which provides analytics dashboards, reporting tools, and user interfaces with the implementation of business intelligence tools in fifty-nine percent of organizations. The quality of accounting information system architecture affects the quality of financial information output, in line with the findings of layer architecture in this study (Nur et al., 2023).

An in-depth analysis of integration components shows that enterprise service bus is the dominant middleware used by forty-seven percent of organizations to manage communication between heterogeneous systems. The microservices architecture approach is adopted by thirty- five percent of large organizations to improve system flexibility and scalability, while eighteen percent still use monolithic architecture with a gradual migration plan. The implementation of API gateways as a single entry point for external system access is applied by seventy-one percent of organizations to improve security and data traffic monitoring. The data synchronization aspect shows that sixty-nine percent of organizations implement real-time synchronization for critical transactional data, while thirty-one percent use batch processing for historical and analytical data. The importance of accounting information technology integration in maintaining data consistency and security in payroll and taxation systems (Nurdina et al., 2025).

Enabler and Barrier Factors for Integration Implementation

The study identified ten key enabler factors that facilitate the successful implementation of system integration. Table 2 presents the top five factors based on their level of influence on the success of implementation.

Table 2. Enabling Factors for System Integration Implementation

Rank	Enabling Factors	Influence Score	Category
1	Top Management Support	4	Very High
2	Adequate Budget Allocation	4	Very High
3	IT Team Competence	4.5	Very High
4	Organizational Readiness	4.3	High
5	Change Management Effectiveness	4.2	High

Table 2 shows that top management support ranks highest with an influence score of 4.8 on a scale of 7, indicating that organizational leadership commitment is a crucial factor in successful implementation. Adequate budget allocation, with a score of 4.6, ranks second, reflecting the need for significant investment in technology infrastructure, software licenses, and human resource training. IT team competence, with a score of 4.5, emphasizes the importance of technical capabilities in designing, implementing, and maintaining complex integration architectures. Regression analysis shows that the combination of top management support, budget allocation, and IT team competence explains 62% of the variance in the success of system integration implementation. Research proves that management awareness and support have a significant effect on compliance with the implementation of tax administration systems (Supriatiningsih et al., 2023). On the implementation barrier side, Table 3 presents the five main obstacles most often faced by organizations in the digital financial system integration process.

Table 3. System Integration Implementation Barriers

Rank	Barrier Factor	Severity Level	Category
1	Resistance to Change	4.7	Very High
2	Legacy System Complexity	4.5	Very High

3	Data Quality Issues	4.4	Very High
4	Integration Cost	4.2	High
5	Technical Skill Gap	4.1	High

Based on Table 3, user resistance to change ranks highest with a severity level of 4.7 on a scale of 7, indicating that human factors are the biggest challenge in digital transformation. Legacy system complexity with a severity of 4.5 reflects technical difficulties in integrating older systems built with different technologies and inadequate documentation. Data quality issues with a severity of 4.4 indicate fundamental problems related to inconsistency, duplication, and incompleteness of data that must be cleaned up before integration can take place. An interesting finding shows that seventy-three percent of organizations experienced user resistance in the early stages of implementation, but this decreased significantly after change management programs and intensive training were implemented for three to six months. Stakeholder resistance and external factors such as public sentiment can hinder the effectiveness of system implementation strategies, as in the case of consumer boycotts that affect brand switching and market volatility (Nurdina et al., 2024)

CONCLUSION

Conclusion

This empirical study reveals that the convergence of information system infrastructure, digital accounting platforms, and electronic taxation mechanisms forms an integrated financial ecosystem that increases organizational operational efficiency by up to sixty-three percent. A five-layer fundamental integration architecture with API gateway adoption in seventy-one percent of respondents facilitates real-time data synchronization and seamless business process automation. Top management support, adequate budget allocation, and the technical capabilities of the information technology team collectively account for sixty-two percent of implementation success, while user resistance to change and the complexity of legacy systems are significant barriers with a severity rating of four point seven. These findings confirm that the transformation to a digital financial ecosystem requires a holistic approach that integrates the dimensions of technology, business processes, and organizational change management.

Organizations are advised to adopt a phased implementation strategy with a priority on data quality cleansing and intensive change management programs to mitigate user resistance. Investment in technical competency training and the development of a robust enterprise architecture framework is imperative to ensure the sustainability of system integration. Regulators need to design interoperability standards and fiscal incentive policies for organizations implementing an integrated digital financial ecosystem to accelerate national digital transformation.

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