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Integration of Financial Accounting and Digital Taxation in Indonesia

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Abstract
Purpose: This research aims to comprehensively analyze the challenges and opportunities involved in integrating financial accounting systems with digital taxation in Indonesia. This study focuses on structural barriers, institutional readiness, and the potential for enhancing efficiency and fiscal transparency through digitalization.
Research methodology: The research was conducted using a descriptive qualitative approach with a literature study method. The sources of analysis were derived from scientific journals, government regulations, and previous studies related to the digitalization of accounting and taxation in Indonesia.
Results: The findings indicate that the integration of digital systems still faces several obstacles, such as limited infrastructure, low digital literacy, suboptimal inter-agency coordination, and threats to data security. Nevertheless, digitalization also presents significant opportunities for improving tax administration efficiency, reporting accuracy, and data-driven monitoring through the utilization of big data, artificial intelligence, and e-reporting systems.
Conclusions: Digital synergy between accounting and tax obligations is a strategic initiative to enhance the effectiveness and accountability of fiscal management. Its success requires regulatory harmonization, improved digital competence, and a robust data governance system.
Limitations: This research is limited to the use of secondary data without the collection of primary data such as field research, interviews, or observations.
Contribution: This research is limited to the use of secondary data without the collection of primary data such as field research, interviews, or observations.

Keywords: *Artificial Intelegence, Big Data, Digital Accounting, Digital Taxation, Fiscal Transparency, System Integration*

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1. Introduction

The development of digital technology in recent years has significantly changed the accounting and taxation systems in Indonesia. Automation and the integration of various digital platforms enable the preparation of financial statements and data analysis to be conducted more quickly, accurately, and transparently (Novida, 2025). Innovations such as cloud accounting, big data analytics, and artificial intelligence have also transformed the role of accountants from transaction recorders into strategic analysts who provide data-driven recommendations (Deby, Rinjani, Haryadi, & Yusmaniarti, 2025). This transformation has shifted the processes of recording, processing, and financial reporting toward a more modern approach, in line with the demands of the digital economy.

The government, through the Directorate General of Taxes (DGT), has also promoted tax digitalization by implementing electronic invoices (e-Faktur), electronic withholding tax slips (e-Bupot), e-filing, e-billing, and the development of the CoreTax System as the foundation of a modern tax administration (Maliki, 2025; Vernanda, Hanifah, & Sari, 2025). These initiatives aim to enhance transparency, improve the effectiveness of fiscal supervision, and increase public service accessibility (Daeng & Mahmudi, 2022). The use of technology enables real-time tax data reconciliation and simplifies the reporting process for taxpayers through various electronic platforms (Khilda, Dewi, & Sakinah, 2025). In an increasingly digitalized economy, technology-based tax systems have become a fundamental necessity for creating responsive and accountable fiscal governance (Hidayatulloh, Tanzil, & Priyono, 2024).

The integration of financial accounting and digital taxation has great potential to improve data alignment, supervision, and taxpayer compliance. Matondang, Manihuruk, Sakinah, Pakpahan, and Sigalingging (2025) demonstrate that the implementation of ERP systems and digital government information systems can strengthen the accuracy and transparency of public financial reporting. Conceptually, this integration also helps to ensure consistency between financial statements and tax reports, thereby minimizing data discrepancies. However, the process still faces several challenges, including infrastructure limitations, low levels of technological literacy, cybersecurity risks, and differences between accounting and tax regulations (Vientiany, Chairani, & Imaniah, 2024).

In practice, micro, small, and medium enterprises (MSMEs), the dominant sector in Indonesia, continue to experience difficulties in adopting digital accounting systems due to cost constraints, a lack of skilled human resources, and unequal access to technology. On the taxation side, digitalization still encounters challenges related to the complexity of digital economic activities, potential non-compliance, and limited data integration across platforms (Lubis, Siregar, Matua, & Vientiany, 2025). Differences in accounting and fiscal treatments, as well as the lack of detailed technical guidelines, further hinder automatic data alignment.

Nevertheless, digital technology offers substantial opportunities to strengthen fiscal oversight in the sector. The utilization of big data and artificial intelligence can help detect early indications of non-compliance, expand the tax base, and improve reporting accuracy (Deby et al., 2025). Digital data integration also enables the government to conduct more comprehensive analyses of taxpayer behavior while simultaneously facilitating business entities in preparing financial statements consistent with fiscal requirements.

However, the success of digitalization remains dependent on inter-agency coordination, regulatory quality, and user readiness to operate systems. These conditions reveal a research gap in the form of a lack of comprehensive studies that thoroughly examine the challenges and opportunities of integrating financial accounting with digital taxation in Indonesia. Previous studies have tended to focus on a single aspect— digital accounting, tax digitalization, or human resource readiness—thus failing to provide an integrative perspective on the need for a unified system. This study aims to address this gap.

This study aims to analyze the factors that constitute challenges and opportunities in the integration of financial accounting and digital tax systems. Theoretically, this study enriches the literature on the integration of technology-based accounting and taxation systems, particularly in developing countries. Practically, the findings can serve as a reference for governments, business actors, academics, and policymakers in designing digitalization strategies that are more adaptive and relevant to modern fiscal requirements. The novelty of this research lies in its comprehensive and analytical approach to examining the simultaneous integration of accounting and digital taxation systems, a topic that has rarely been explored in depth in Indonesia. Accordingly, this study provides a more comprehensive understanding of the direction of fiscal digitalization and the integration strategies required in the future.

2. Literature Review

2.1. Digital Accounting

The development of digital technology has significantly impacted accounting practices in Indonesia. This transformation has driven automation in processes such as recording, processing, and presenting financial statements, making accounting information available more quickly, accurately, and transparently than before. It has been stated that digitalization enables the preparation of financial reports with a higher level of accuracy than manual methods. This change has also shifted the role of accountants from mere transaction recorders to data analysts who support strategic organizational decisions.

Technological advances such as cloud accounting, big data analytics, and artificial intelligence (AI) have accelerated the modernization of accounting practices. Deby et al. (2025) explain that these technologies drive workflow automation and enhance a company's ability to perform data-driven analysis. Cloud-based accounting systems also facilitate real-time data access, making the preparation of financial reports more efficient, accountable, and in accordance with standards.

Several studies have emphasized that digital accounting has become a fundamental necessity for various business entities. Afif (2021) shows that the use of modern accounting information systems improves the quality of records and minimizes human errors. Sardjan and Basra (2023) found that integrating technology into accounting processes accelerates reporting and enhances operational efficiency, especially for organizations transitioning to a digital ecosystem. Furthermore, Satria and Fatmawati (2021) stated that the use of digital accounting applications promotes transparency in recording and facilitates internal audit. Septiya (2025) added that digital literacy levels are a key factor in the successful implementation of digital accounting, particularly for MSMEs that still face challenges in mastering technology-related tasks.

Digital accounting is also closely related to the development of digital tax systems. As the use of platforms such as e-Faktur (e-invoices), e-Bupot (e-withholding tax slips), e-Filing, and the CoreTax system increases, companies need accounting systems capable of generating standardized financial data ready to integrate with the Directorate General of Tax (DGT) systems. Deby et al. (2025) stress that this integration requires consistent record-keeping, standardized data formats, and digital infrastructure support that is compatible between companies and the government.

Despite its benefits, the implementation of digital accounting faces several challenges. One of the main obstacles is low digital literacy, especially among MSME. Many MSMEs still rely on manual recording, resulting in financial data quality that does not meet the requirements of digital systems. Novida (2025) notes that a lack of technological understanding and minimal training in digital accounting hinder the smooth transition process. Additionally, data security risks, such as information leakage and cyberattacks, remain major concerns when using cloud-based systems.

Nonetheless, digital accounting offers substantial opportunities to enhance transparency and accountability in the public sector. Digital systems facilitate companies in tracing transaction histories, conducting internal audits, and ensuring record consistency. This transparency positively impacts tax compliance, as digital financial reports are more accurate and can be directly integrated with electronic tax systems. Overall, digital accounting not only functions as a modern recording tool but also serves as a critical foundation for integrating data into digital taxation systems in Indonesia. Strengthening digital competencies, improving technological infrastructure, and increasing awareness among business actors are essential for ensuring effective, secure, and sustainable digital accounting implementation.

2.2. Digital Taxation System

Digitalization of the taxation system involves utilizing information technology in all tax administration activities, including registration, reporting, billing, payment, and data reconciliation electronically. This effort aims to improve accessibility, operational efficiency, and service transparency, thereby promoting taxpayer compliance. According to Mardiana, Abdilah, and Rosida (2025), the implementation of various digital tax services provides taxpayers with an easier way to fulfill their obligations quickly, accurately, and systematically.

The shift toward a digital taxation system is also driven by the rapid growth of the digital economy, which influences how entities prepare their financial and fiscal reports. The integration of accounting information systems with ERP-based platforms and e-government systems has significantly impacted reporting effectiveness and accuracy. Matondang et al. (2025) showed that the use of technology in accounting information systems enhances the accuracy, transparency, and reliability of public sector reporting. These findings suggest that collaboration between digital accounting systems and tax services can strengthen accountability and fiscal oversight.

However, the success of digitalization relies on the readiness of human resources to operate technology and comply with the relevant cybersecurity regulations. Without adequate technical skills, the digital process may lead to recording errors, security threats and data misuse. Maliki (2025) in his research on the implementation of the CoreTax System, explains that digitalization accelerates various tax processes such as registration, reporting, and payments. However, users still require digital competency to maximize its benefits.

Digitalization has also been shown to contribute positively to increasing tax revenue and improving tax administration. Research by Daniel, Astari, Putri, Bilqisti, and Ariesmansyah (2025)) reveals that digital transformation in regional tax services can boost revenue and improve administrative governance. Similarly, Juniar, Chairani, Suci, and Syahrizha (2024) demonstrate that the digital integration of accounting and taxation plays a crucial role in enhancing fiscal transparency and building public trust in the economic system. Thus, digitalization is not merely an innovation in services but also a critical tool for reforming the national taxation system.

Regarding compliance, PMK 192/PMK.03/2007 explains that taxpayer compliance includes the timely submission of tax returns (SPT), not having arrears, and adherence to all tax provisions. Since 2009, the DGT has developed several electronic services, such as e-Billing, e-Filing, and e-Faktur, to support the fulfillment of these obligations (Kemenkeu, 2007). Daeng and Mahmudi (2022) emphasize that using electronic services can enhance reporting efficiency and transparency because taxpayers can manage their tax data online.

In line with this, Juniarti, Noersanti, Akhmadi, Ardheta, and Auzaini (2025) state that e-registration, e-billing, and e-filing services play a vital role in improving taxpayer compliance. In conclusion, digitalization of taxation provides a solid foundation for integrating fiscal data with technology-based accounting systems. However, the effectiveness of its implementation depends on the quality of technology, clear regulations, users' digital literacy, and cybersecurity to achieve a more efficient, transparent, and sustainable tax system (Mulyadin & Anasta, 2024).

2.3. Digital Data Integration

The integration of data between financial accounting and digital taxation systems is a fundamental element in strengthening Indonesia’s modern tax administration structure. In practice, accounting data serve as the primary basis for determining fiscal obligations; therefore, the accuracy, completeness, and standardization of record-keeping are prerequisites for the effectiveness of the digital taxation system. Previous research indicates that the success of digitalization is not only determined by technology but also by the system's ability to interpret data consistently to avoid discrepancies between an entity's financial reports and the data received by tax authorities (Maliki, 2025).

Theoretically, data integration requires harmonizing information formats, standardizing accounts, and ensuring consistency in record-keeping so that the data produced by companies can be directly interpreted by the digital taxation systems. However, recent literature shows that this process faces several structural challenges. Deby et al. (2025); Vientiany et al. (2024) found that disparities in data structures across agencies, the lack of interoperability standards, and suboptimal regulatory coordination hinder the realization of comprehensive integration. Consequently, many companies still need to perform manual reconciliation because the accounting applications they use are not designed to automatically connect with systems such as e-Faktur, e-Bupot, or CoreTax.

From a business perspective, challenges in integration also arise due to limited technical competency in utilizing accounting applications and adjusting them to tax reporting needs. This is especially true for MSMEs, which often perform only basic record-keeping, so the quality of their financial data does not meet the standards required by electronic taxation systems (Alfi & Wijaya, 2024; Novida, 2025). This lack of readiness shows that data integration depends not only on the sophistication of technology but also on the accounting practices in place and the ability of human resources to manage digital data accurately and consistently.

A critical review of the literature shows that academic research on accounting-tax data integration is still limited and generally focuses on technical aspects, such as data security, system interoperability, and administrative efficiency. Few studies have discussed how comprehensive data integration can improve tax reporting accuracy, strengthen fiscal oversight, and reduce the administrative burden on taxpayers. However, data integration has wide-ranging implications, as the validity of tax information depends entirely on the quality of the accounting data provided by businesses.

In the context of this research, data integration is a key component in explaining the relationship between digital accounting and taxation. If both systems can exchange data automatically and consistently, the tax reporting process will be more efficient, accurate, and error-free. Conversely, if integration is not optimal, the risks of data mismatches, duplication, input errors, and administrative noncompliance will increase. Therefore, the discussion of data integration in the literature review not only strengthens the theoretical foundation of this research but also provides an understanding of the urgency of harmonizing systems between business actors and tax authorities in the digital ecosystem.

2.4. Literature Review of Previous Research

T able 1. Previous Research Studies

No	Researcher and Year	Title/Research Focus	Research Method	Key Findings	Critical Analysis and Relevance
1	Novida (2025)	Digital Transformation in Accounting Practices	Qualitative	Digitalization accelerates the process of financial report preparation, increases accuracy, and transforms accountants into data analysts.	Relevant as a foundational theory for digital accounting, but does not address the connection to digital taxation systems.
2	Deby et al. (2025)	Utilization of Cloud Accounting, Big Data, and AI	Literature Review	Technology strengthens automation and provides better analytical capabilities for companies.	Emphasizes technology's role but lacks focus on implementation barriers for SMEs and readiness of human resources (HR).
3	Khilda et al. (2025)	Modernization of Digital Tax Administration	Qualitative	Digitalization increases the effectiveness of DGT's administration but is hindered by infrastructure, digital literacy, and data security issues.	Relevant for digital taxation context, but lacks discussion on data interoperability with accounting systems
4	Lubis et al. (2025)	Technology in Improving Tax Supervision	Qualitative	Big data and AI help detect non-compliance quickly	Contributes to digital tax supervision, but does not discuss the

				and on a risk-based approach.	readiness of businesses in providing accounting data
5	Juniar et al. (2024)	Digitalization of MSMEs and Tax Compliance	Qualitative	Digitalization improves MSMEs' reporting quality, but HR and digital literacy remain major barriers.	Relevant for addressing the digital gap, but generalization is limited as it focuses solely on MSMEs.
6	Maliki (2025)	Implementation of CoreTax System	Descriptive-Qualitative	CoreTax accelerates registration, reporting, and tax payments automatically	Important for tax service reform but does not explain integration with corporate accounting data.

Source: Data processed by the author (2025) from various sources

3. Methodology

This study uses a descriptive qualitative approach with a library research method and relies on secondary data as the primary source of information. This method was chosen because it aligns with the research objective, which emphasizes conceptual analysis and the exploration of theories regarding the relationship between financial accounting and digital taxation in Indonesia. Through the literature review method, the study collects and examines various scholarly references, such as research journals, policy documents, official reports, and relevant studies related to the development of digitalization in accounting and taxation. Secondary data is obtained from credible academic sources and relevant scientific literature (Arimbhi, Rahmi, Wulandari, Ramdan, & Rachmatulloh, 2021).

The descriptive qualitative approach was chosen because it allowed the researcher to interpret phenomena in-depth based on the literature without the need for field data collection. This approach provides space to identify patterns, compare findings across studies, and analyze the interconnections of various concepts related to the integration of accounting and digital taxation. The research provides a comprehensive overview of integration mechanisms, emerging challenges, and opportunities for further development.

The research process began with gathering literature from credible sources, such as national and international journals, academic books, and regulations published by the Ministry of Finance, Directorate General of Taxes, and other relevant institutions. Reference selection was carried out purposively, considering the relevance, validity, and currency of information, especially scholarly works published in the last ten years. The collected literature covers themes such as the development of digital accounting, taxation technology, the use of big data and artificial intelligence, and government policies on public finance digitalization.

After collecting the literature, the researcher performed selection and categorization based on thematic relevance. Each reference was analyzed to identify core concepts, empirical findings, methods used, and implications for system integration. These sources were then classified into several categories, such as digital taxation, accounting technology development, data integration and interoperability, and the opportunities and challenges of system integration. This process was carried out to ensure that the analysis was more systematic and relevant to the research focus.

Data analysis was carried out using content analysis, which involved examining the meaning of texts, finding relationships between concepts, and identifying patterns from previous findings. The analysis process includes reading the literature in-depth, selecting key findings, and linking them to Indonesia's current state of digital taxation. This study not only provides a theoretical analysis but also offers practical relevance for the development of digital tax policy.

To strengthen the validity of the analysis, this study applies source triangulation, which compares information from various scholarly references, policy documents, and academic publications. This step ensured data consistency, strengthened the arguments, and guaranteed that the research findings had a strong theoretical and empirical foundation. The researcher also pays attention to the timeliness of sources, given that the topics of digital accounting and taxation are continuously evolving with advancements in information technology.

The results of the analysis are then presented in a structured descriptive narrative, focusing on two main themes: the challenges and opportunities in integrating financial accounting with digital taxation systems. This approach allows the research to provide a comprehensive picture of regulatory readiness, technological capabilities, and human resource competencies in the digital transformation of taxation in Indonesia. Methodologically, this library-based research has strategic value because it offers both theoretical and practical perspectives that can serve as a foundation for future studies. Although it does not involve field data, the strength of the research lies in the breadth of sources used and the depth of the analysis. Therefore, the findings of this study are expected to make a significant contribution to the development of concepts and the implementation of the integration of digital accounting-taxation systems in Indonesia in a more effective, adaptive, and sustainable way.

4. Discussion

4.1. Challenges

The integration of financial accounting with the digital taxation system is an important step in building a more transparent and efficient fiscal governance system, aligned with the national digital transformation direction. However, this process still faces various challenges related to technical, regulatory, institutional, and human resource capabilities issues. The complexity of these issues demands the preparedness of all stakeholders—from the government, business actors, to accounting professionals—so that the integration can be optimally and sustainably implemented.

The main challenge is the lack of evenly distributed digital infrastructure across Indonesia. The implementation of digital tax services requires stable Internet connectivity, adequate technological devices, and robust data security systems. This remains a major obstacle, especially in rural and remote areas, which hinders the use of digital systems by businesses and tax authorities. Micro, Small, and Medium Enterprises (MSMEs), as the largest business sector, still face limitations in access to and technological capabilities, leading to the suboptimal adoption of digital systems (Novida, 2025).

In addition, low digital literacy and tax awareness are significant barriers. Many business actors and accountants still rely on manual record-keeping due to a lack of understanding of technology and limited experience with digital tax applications such as e-Faktur, e-Billing, e-Filing, and the CoreTax System. This issue is also influenced by limited training and education on the digitalization of accounting and taxation within educational institutions and professional organizations (Deby et al., 2025).

Another important issue is data security. Digital systems that connect company data with tax authorities contain sensitive information that could become targets for data breaches or cyberattacks. As the level of digitalization increases, the risk of such disruptions increases. Without enhanced security standards, cyber incidents can lead to financial losses, disrupt operations, and diminish public trust in the digitalization process (Vientiany et al., 2024).

Institutional challenges also arise due to a lack of coordination among agencies. The Directorate General of Taxes (DJP), Directorate General of Customs (DJBC), Financial Services Authority (OJK), and local governments still use information systems with different formats and data structures. This lack of harmony causes difficulties in integration, data duplication, and inconsistency of information, and hampers the effectiveness of fiscal supervision (Deby et al., 2025). Moreover, there is a significant gap in human resource competence in accounting and technology. Many accountants, both in the public and private sectors, have yet to master technologies such as Cloud Accounting, Big Data Analytics, and Artificial Intelligence. This low technological proficiency impacts the suboptimal use of analytical features and automation that should improve the speed and accuracy of reporting (Setiawati, Rohmah, & Yanti, 2024).

Several studies have emphasized these issues. Vernanda et al. (2025) found that the implementation of the Single Identification Number (SIN) and CoreTax System is still hindered by infrastructure, data security, and competency disparities among government officials, despite the great potential of both to improve tax administration effectiveness. Wati, Suhatmi, and Aini (2025) pointed out that taxpayer digital literacy remains low, particularly in areas with limited Internet access, and highlighted the increasing threat of cyber security breaches. Meanwhile, Fauziah, Pramudita, and Suhatmi (2025) showed that the complexity of tax regulations and the lack of alignment with technological developments are barriers to implementing digital systems in the Society 5.0 era.

Regulatory challenges remain a key focus. Many tax regulations still follow conventional approaches, while digital systems require flexible and adaptive regulations (Sopriyanti, Santoso, & Fitriana, 2025). The lack of synchronization between old regulations and digital mechanisms often raises doubts regarding the legality of electronic documents, digital audits, and cloud-based data storage. The absence of national interoperability standards also slows data integration across platforms and agencies.

Overall, the challenges of integrating financial accounting with digital taxation systems include limited technological infrastructure, low digital literacy, data security threats, weak inter-agency coordination, human resource competence gaps, and regulations that are not yet responsive to technological advancement. Addressing these barriers is crucial to ensure the effective and sustainable success of digital transformation in accounting and taxation.

4.2. Opportunities

Despite the various challenges accompanying the digital transformation process, the integration of financial accounting with the digital taxation system offers significant opportunities to improve the quality of national fiscal governance. Digitalization not only brings technological modernization but also fosters a shift in mindset toward a more adaptive, data-driven, and sustainable accounting and taxation system. Through the use of technology, the effectiveness of administration, reporting efficiency, and transparency in the relationship between taxpayers, business actors, and the government can be significantly improved.

The first opportunity arises from the ability to synchronize financial and tax data in real time. Digital integration allows company transactions and financial reports to be directly linked to the DJP system, enabling faster, more accurate, and error-free reporting, verification, and auditing. Every transaction recorded digitally also reduces the potential for data manipulation because the entire process is traceable (Deby et al., 2025). With this mechanism, tax authorities can detect anomalies earlier, making fiscal supervision more effective and efficient.

In addition, digitalization strengthens opportunities to enhance tax compliance through the use of Big Data Analytics and Artificial Intelligence (AI) technologies. The capacity of digital systems to analyze large volumes of data, compare historical trends, and apply risk-based oversight allows the DJP to improve the accuracy of inspections (Lubis et al., 2025). This technology helps the government identify signs of non-compliance while reducing tax evasion opportunities.

Digitalization also improves fiscal transparency and accountability. The use of services such as e-Faktur, e-Bupot, e-Filing, and e-Billing provides taxpayers with faster, more transparent, and standardized access to services. This standardization helps reduce reporting errors while building public trust in the integrity of tax institutions (Mardiana et al., 2025). [insert here] Increased transparency is one of the essential pillars of applying the principles of good governance.

For business actors, particularly MSMEs, digital transformation presents significant opportunities to enhance administrative efficiency and improve financial reporting. The use of cloud-based accounting applications facilitates faster, more accurate, and standardized report preparations. With improved financial reporting quality, MSMEs can more easily secure funding, collaborate with business partners, and meet tax obligations online without the burden of manual administration (Juniar et al., 2024; Suwaldiman & Rheina, 2023). This positively impacts the professionalization of the business management.

From the government's perspective, a key opportunity lies in the reform of tax administration through systems such as the CoreTax System. This system streamlines the processes of registration, reporting, and tax payment. Services become more efficient, manual queues are reduced, and bureaucratic performance improves (Maliki, 2025). This reform also promotes enhanced public service quality and strengthens the role of the DJP as an institution responsive to technological developments. Various studies support this hypothesis. Katili, Adam, Wange, Kida, and Laleno (2024) show that information technology increases administrative efficiency, transparency, and taxpayer compliance. However, the researchers emphasized the need to strengthen infrastructure and digital literacy to maximize these benefits.

Nasution et al. (2024) add that integrating the tax system with digital public services could expand fiscal openness and improve service effectiveness, requiring coordination among agencies. Lestari et al. (2024) also highlight that the application of AI in accounting can enhance reporting accuracy and real-time tax supervision, though its success still depends on regulations, data security, and human resource preparedness. Digitalization also fosters cross-sector collaboration between the government, business, and academia in developing innovations related to accounting technology, cyber taxation, and data governance. The education sector has a significant opportunity to adapt curricula to the needs of future professions, such as digital accountants or data-driven tax analysts, to produce competitive human resources in the digital economy.

Another strategic opportunity is strengthening the national financial system based on data. The integration of digital accounting and taxation allows the government to obtain more comprehensive and high-quality fiscal data, which can be used in budget planning, policy evaluation, and the preparation of long-term development strategies. Interconnected data make decision-making processes more accurate, faster, and responsive. Overall, the digital integration of financial accounting and the taxation system not only improves technical efficiency but also strengthens the national fiscal governance structure toward a more modern and transparent system capable of facing future challenges.

5. Conclusion

5.1. Conclusion

The integration of financial accounting with the digital taxation system is a crucial component of the effort to modernize fiscal administration in Indonesia. Based on the results of the literature review, this study shows that digitalization has driven significant changes in the management of financial and tax data, although the integration process still faces several technical, regulatory, and institutional coordination challenges. The application of cloud accounting, big data, and artificial intelligence has shifted the role of accountants to a more analytical and strategic one, while the digitalization of taxation through e-Faktur, e-Bupot, e-Filing, and the CoreTax System reflects a shift towards more efficient and transparent fiscal services.

However, this study found that barriers to integration remain broad and complex. Challenges such as limited digital infrastructure, low technology literacy, data security risks, weak synergy among government agencies, human resource competence gaps, and regulatory frameworks that have not fully kept pace with technological developments are the main factors hindering the integration process in Vietnam. This aligns with previous studies that highlight the gap between technological readiness and institutional capacity for adopting digital accounting and taxation systems.

On the opportunity side, the digitalization of accounting and taxation has had significant positive impacts. Real-time data integration has the potential to improve reporting accuracy, strengthen fiscal oversight functions, and reduce tax evasion practices. The use of big data and AI allows for more effective detection of non-compliance, whereas digital tax services increase transparency and build public trust. For businesses, digitalization facilitates the preparation of financial reports, enhances competitiveness, and reduces the administrative burden. At the government level, digital reforms, such as the CoreTax System, help speed up bureaucratic processes and improve public service quality.

Overall, this study emphasizes that the success of integrating digital accounting and taxation systems is highly dependent on the alignment of technology readiness, human resource competence, institutional coordination, and the updating of regulations that are responsive to the development of the digital economy. This study contributes to filling a gap in the literature by providing a comprehensive analysis of the structural relationship between digital accounting and digital taxation, which has not been thoroughly discussed in the context of Indonesia.

Theoretically, this study expands the discourse on digital accounting, taxation, and fiscal data integration. Practically, the findings of this study can serve as a reference for policymakers in formulating strategies to strengthen digital infrastructure, enhance technology literacy, boost data security, and harmonize regulations. For business actors and educational institutions, this research provides insights into the new competencies needed in the digital era and the future direction of accounting taxation systems. Therefore, the integration of financial accounting and digital taxation is not only a technical necessity but also a strategic foundation for realizing more transparent, effective, and sustainable state financial governance in the face of the dynamics of the digital economy.

5.2. Recommendations

Based on the analysis of the challenges and opportunities of integrating financial accounting with the digital taxation system in Indonesia, several recommendations can serve as a reference for stakeholders in strengthening the digital transformation agenda in accounting and taxation.

First, the government must accelerate the equitable distribution of digital infrastructure, especially in areas that still face limitations in network and technology access. Regulations also need to be adjusted to keep pace with digital developments so as not to hinder the implementation of modern tax systems. It is recommended that the Directorate General of Taxes (DJP) strengthen the system's security by improving data protection standards, conducting routine security audits, and developing more comprehensive cyber security policies. Additionally, inter-agency coordination, such as between the DJP, Directorate General of Customs (DJBC), Financial Services Authority (OJK), and local governments, must be strengthened to ensure optimal integration and synchronization of fiscal data.

Second, business actors should enhance their ability to utilize digital accounting technology through training, the use of cloud-based applications, and by improving the competence of financial staff. MSMEs, in particular, should be facilitated in transitioning from manual record-keeping to a more structured digital system. Active participation in tax education programs and digital training organized by the government is crucial to support more accurate and timely tax-reporting.

Third, accounting and taxation universities must update their curricula to include topics such as cloud accounting, big data analytics, artificial intelligence, and digital tax literacy. Professional organizations such as the Indonesian Institute of Accountants (IAI) and the Indonesian Tax Consultant Association (IKPI) are also expected to expand training and certification related to digital competencies so that accountants and tax consultants can continuously adapt to the digital transformation needs.

Fourth, accounting and tax technology developers must offer systems that are easy to use, secure, and in line with DJP reporting standards. Automatic integration between accounting applications and the tax system is necessary to minimize input errors and to improve reporting efficiency. Moreover, strong security features must be provided to protect sensitive data. Overall, the success of integrating financial accounting with digital taxation requires close collaboration among all parties. Strengthening infrastructure, improving digital literacy, adjusting regulations, and developing human resource quality are key factors in ensuring that digital transformation can proceed effectively, securely, and sustainably, supporting Indonesia's fiscal governance in the future.

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