

Integration of Tax Accounting in Strengthening Governance and Fiscal Accountability

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ABSTRACT

This study explores the role of tax accounting in strengthening fiscal governance and accountability, emphasizing its contribution to transparency, efficiency, and decision-making in public financial management. Fiscal management challenges, such as corruption, inefficiencies, and fragmented governance, necessitate a closer examination of tax accounting practices, particularly in the context of digitalization. The study employs a qualitative approach, utilizing literature review and library research to analyze scholarly sources and identify current trends and challenges in tax accounting systems. Findings indicate that tax accounting significantly enhances fiscal transparency, supports better resource allocation, and reduces opportunities for corruption. The adoption of digital tax systems has improved reporting efficiency, enabling real-time access to data and more informed policy decisions. Nonetheless, institutional capacity limitations and fragmented governance structures continue to constrain the full potential of these systems. The study concludes that integrated tax accounting systems and robust digital infrastructure are essential to maximize the benefits of digitalization, offering valuable insights for policymakers and public financial managers seeking to advance effective fiscal governance in developing economies.

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INTRODUCTION

The integration of tax accounting within the broader framework of fiscal governance has emerged as a crucial aspect of ensuring effective financial management and accountability in both public and private sectors. As countries around the world face increasing pressure to manage public finances efficiently, the role of tax accounting in reinforcing governance structures and enhancing fiscal accountability has become paramount (Yamamoto & Schührer, 2023). In particular, tax accounting is not only concerned with the accurate reporting and compliance of tax obligations but also with providing a strategic tool for decision-making processes in the context of broader fiscal policy and governance (Pamisetty, 2023).

However, despite its growing importance, there exists a significant research gap regarding the integration of tax accounting systems into the mechanisms that support fiscal governance and accountability. While existing studies have primarily focused on either the technical aspects of tax accounting or the theoretical foundations of governance, few have comprehensively explored the synergy between these two domains and their role in fostering transparency and accountability in fiscal management (Kimmel et al., 2020). This gap highlights the need for more focused research on the intersection of tax accounting practices and governance frameworks.

The urgency of this research is underscored by the increasing calls for better governance in the public sector, particularly in developing economies where fiscal accountability remains a significant challenge (Waheduzzaman, 2019). In these contexts,

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integrating tax accounting more deeply into governance structures could be instrumental in curbing corruption, ensuring the proper allocation of resources, and improving overall public trust in fiscal institutions (Agu et al., 2024). By analyzing how tax accounting can contribute to governance and accountability, this study aims to offer insights into how public institutions can better manage their financial resources and improve fiscal transparency.

Previous studies have often examined the components of fiscal governance separately, such as auditing, budgeting, and financial reporting, but few have analyzed the role of tax accounting as a unifying element within these processes. Recent research by Elhilali (2025) suggests that integrating tax accounting into broader governance frameworks can provide policymakers with better tools, but the specifics of how this integration occurs and the benefits it offers remain underexplored. Furthermore, the literature largely overlooks the impact of digitalization on tax accounting and its potential to enhance real-time governance mechanisms (Hesami et al., 2024).

The novelty of this research lies in its dual focus on both the technical integration of tax accounting and its strategic role in governance. By exploring how tax accounting practices can be integrated into fiscal governance systems to improve accountability, this study introduces new perspectives on the intersection of these fields. The analysis will consider the implications of tax accounting in governance reform, particularly in public administration, where such reforms are critical to improving transparency and effectiveness. The primary objective of this study is to explore the role of tax accounting in strengthening fiscal governance and accountability. This research aims to identify the pathways through which tax accounting can enhance governance structures, specifically focusing on transparency, resource management, and the prevention of fiscal mismanagement. Additionally, the study seeks to assess how the integration of tax accounting in governance frameworks can foster greater public trust in fiscal institutions.

The methodology of this study will involve a comprehensive literature review, examining recent academic works and case studies from various countries. The research will also explore the impact of digital tax systems and their role in improving real-time fiscal oversight. The findings of this study are expected to contribute significantly to the academic discussion on fiscal governance and offer practical recommendations for policymakers seeking to improve their tax accounting practices. This study seeks to address the research gap in the integration of tax accounting within governance frameworks and provide valuable insights into how this integration can strengthen fiscal accountability. The research will contribute to a better understanding of the potential of tax accounting systems to enhance transparency, governance, and fiscal integrity, which are essential for the sustainable development of public financial management.

LITERATURE REVIEW

Fiscal Governance and Tax Accounting

Fiscal governance, which encompasses the systems, structures, and processes that guide public financial management, has attracted growing attention in both academic and policy discussions. The theoretical foundation of fiscal governance emphasizes transparency, accountability, and efficiency in managing public resources (Atuilik & Salia, 2019). According to agency theory, public institutions are expected to act as stewards of public resources, ensuring that funds are used effectively to achieve societal goals (Abbas et al., 2021). Governance mechanisms must therefore align the interests of public officials with the welfare of the public. Tax accounting plays a key role in this framework by ensuring that financial transactions related to taxation are accurately reported and monitored. The lens of New Public Management (NPM) further highlights tax accounting as a strategic tool for enhancing efficiency and accountability in public administration (Abbo, 2025). Integrating tax accounting with other public financial management processes, such as budgeting and auditing, strengthens overall governance systems.

Tax accounting serves as a mechanism for ensuring that tax revenues are properly managed, reported, and utilized. Accurate systems help prevent fiscal mismanagement and build public trust (Siahay, 2023). Studies indicate that well-structured tax accounting enhances transparency, reduces corruption, and improves the efficient use of public resources. It also supports monitoring and evaluation of public spending, allowing governments to assess fiscal policy performance and identify areas for improvement (Hançer, 2024). However, in many countries, particularly developing economies, tax systems are often inefficient, lack transparency, and have weak enforcement mechanisms (Rumasukun & Noch, 2023). Limited integration of tax accounting within broader governance frameworks can lead to misreporting and tax evasion, undermining fiscal accountability. Recent research emphasizes reform in public financial management with a focus on integrating tax accounting practices to enhance governance effectiveness (Nurfadila, 2024).

Digital Technologies in Tax Administration

The advent of digital technologies has significantly transformed tax accounting by improving accuracy, efficiency, and transparency (Megersa, 2021). The implementation of electronic tax filing systems, digital tax audits, and real-time monitoring mechanisms reduces human error, minimizes opportunities for fraud, and provides timely financial information to support fiscal decision-making (Umbet et al., 2025). In addition, digital tax systems enhance public participation by enabling citizens to access information related to tax revenues and government expenditures, thereby strengthening fiscal transparency and public trust. The role of digitalization is particularly important in governance reforms, as technology-based systems introduce additional layers of oversight that help prevent fiscal mismanagement and promote accountability within public financial administration (Pamisetty, 2020).

Furthermore, digital tax accounting supports effective coordination among government agencies by facilitating integrated data sharing and improving the allocation and utilization of tax revenues in accordance with governance principles (Saim & Traore, 2025). By integrating digital technologies with conventional tax accounting practices, governments can monitor public finances in real time, detect irregularities more quickly, and make evidence-based policy decisions. This integration demonstrates that digitalization serves as a critical enabler for tax accounting to perform its strategic function within modern governance frameworks, ultimately enhancing administrative efficiency, strengthening accountability, and supporting sustainable fiscal management.

Fiscal Governance and Tax Accounting Integration

Despite notable progress, integrating tax accounting into governance frameworks continues to face significant challenges. Fragmented financial management practices, limited institutional capacity, and the absence of cohesive regulatory frameworks constrain the effectiveness of tax accounting in supporting fiscal oversight (Idrus, 2024; Haunschild et al., 2025). Although tax accounting plays a critical role in monitoring public finances, its potential contribution to governance improvement is often underutilized. Scholars emphasize that integrating tax accounting data with budgeting and auditing processes enables more accurate revenue forecasting and improves the allocation of public resources (Ajiga, 2021; Paroli, 2023). Such integration strengthens the integrity of public financial systems by promoting consistency, reliability, and transparency in fiscal management processes.

Research gaps remain concerning the interaction between tax accounting and governance mechanisms, particularly in advancing accountability and transparency within public sector institutions (Nurbekova et al., 2024). Existing studies rarely explore how digital technologies influence this integration or how technological adoption reshapes governance outcomes. Addressing these gaps can provide policymakers with practical insights to enhance public financial management and institutional performance. Integrating tax accounting into broader governance structures enables stronger oversight,

more efficient resource management, and improved accountability mechanisms. This integration supports effective, transparent, and sustainable fiscal governance while reinforcing public trust and ensuring responsible management of government financial resources.

RESEARCH METHODS

This study employs a qualitative research design, specifically utilizing a literature review to investigate the integration of tax accounting in strengthening fiscal governance and accountability. The qualitative approach is suitable for this research as it allows for the synthesis of existing scholarly work, providing a comprehensive understanding of the theoretical and practical dimensions of tax accounting within public financial management (Tranfield et al., 2003). The research design focuses on systematically reviewing and analyzing prior studies to identify patterns, theoretical frameworks, empirical findings, and gaps in the current literature, which can inform new perspectives and practical recommendations for improving fiscal governance through enhanced tax accounting practices.

The data collection process involved gathering secondary data from multiple scholarly sources, including peer-reviewed journal articles, books, government reports, and relevant grey literature published over the past two decades. Priority was given to articles published in high-impact journals and works authored by established scholars in public administration and fiscal policy to ensure the quality and reliability of the data. Academic databases such as Google Scholar, JSTOR, Scopus, and SpringerLink were used to locate relevant sources. The inclusion criteria emphasized studies addressing the intersection of tax accounting and governance systems, particularly focusing on transparency, accountability, and the role of digitalization in public financial management.

The population of sources analyzed in this study comprises studies examining tax accounting, fiscal governance, and digital tax systems across various countries and institutional contexts. A systematic screening process was employed, starting with the evaluation of titles and abstracts for relevance to the research objectives. Subsequently, full-text articles were reviewed to extract key findings, theoretical approaches, and methodologies. Data extraction was guided by specific themes, including the role of tax accounting in fiscal governance, the integration of tax systems, digitalization impacts, and implementation challenges in different governance frameworks (Flick, 2022). This approach ensured a structured and thorough collection of relevant literature.

Data analysis was conducted using a thematic analysis method, which is commonly applied in qualitative research to identify, analyze, and report recurring patterns within the data (Braun & Clarke, 2006). Selected literature was carefully reviewed to identify key themes that align with the research objectives, such as governance enhancement, resource management, accountability, and digitalization integration. Themes were systematically categorized and examined in relation to the research questions, establishing connections across multiple studies. This method enabled a nuanced understanding of current knowledge and highlighted gaps in the literature that this study aims to address. The analytical process was supported by manual coding and thematic organization, allowing the synthesis of findings and the formulation of practical insights for policymakers seeking to strengthen fiscal governance through tax accounting (Snyder, 2019).

RESULTS

The analysis of the literature on the integration of tax accounting in strengthening fiscal governance and accountability revealed several important findings. These findings are organized into key areas that highlight the relationship between tax accounting, digital tax systems, and fiscal governance. The synthesis of the research aims to illustrate how the integration of tax accounting can improve transparency, efficiency, and decision-making in public financial management.

The Role of Tax Accounting in Enhancing Fiscal Governance

One of the central findings in the study of public financial management is the pivotal role of tax accounting in enhancing fiscal governance. Accurate and well-structured tax accounting systems are fundamental in ensuring transparency and accountability in the management of public funds (Haunschild et al., 2025). By maintaining detailed, consistent, and precise records of tax revenues and public expenditures, these systems allow governments to monitor the flow of resources effectively, ensuring that funds are allocated according to policy priorities and managed efficiently. The ability to track revenue collection and disbursement systematically reduces opportunities for fiscal mismanagement and corruption, thereby reinforcing the integrity of public financial systems.

This process aligns closely with the principles of New Public Management (NPM), which emphasizes efficiency, performance measurement, and accountability as core components of modern public administration (Sriram et al., 2019). Furthermore, tax accounting provides critical information for decision-making, enabling policymakers to evaluate fiscal performance, adjust resource allocation, and implement strategies that improve service delivery and public sector efficiency.

In addition to supporting transparency, tax accounting is essential for improving accountability by providing a reliable and verifiable basis for fiscal reporting (Pamisetty, 2020). Governments and citizens rely on these systems to ensure that all tax revenues are properly recorded and used in accordance with established regulations and policy frameworks. Accurate tax reporting not only supports internal auditing and external oversight but also strengthens public confidence in the management of financial resources. By demonstrating that public funds are handled responsibly and consistently with legal and policy requirements, tax accounting systems promote trust in fiscal institutions. This trust further encourages compliance among taxpayers and reinforces the effectiveness of public financial administration.

Effective tax accounting thus serves as a cornerstone of fiscal governance, linking transparent financial practices with accountable administrative processes. It helps ensure that decisions regarding the allocation and use of resources are based on accurate, timely, and verifiable information. By supporting both oversight and strategic planning, these systems enhance operational efficiency and the legitimacy of public financial management. Moreover, tax accounting contributes to broader goals of good governance and public sector integrity, ensuring that financial practices align with ethical, legal, and policy standards (Freedman, 2018).

Impact of Digitalization on Tax Accounting

Another significant finding from the literature is the transformative effect of digitalization on tax accounting. The adoption of digital tax systems, including electronic filing (e-filing), automated reporting, and real-time tax audits, has considerably enhanced the efficiency and accuracy of tax accounting processes. These technological innovations streamline administrative procedures and reduce dependence on manual documentation, allowing tax authorities to process large volumes of financial data more effectively. Digital platforms also improve data integration across government institutions, supporting coordinated fiscal management and standardized reporting practices. As a result, tax administration becomes more transparent, responsive, and capable of supporting modern public financial governance frameworks (Van Duc et al., 2024).

In addition, digital tax systems significantly reduce human errors and mitigate opportunities for fraud by enabling automated verification and continuous monitoring mechanisms. Real-time access to financial information allows governments to monitor tax revenues and public expenditures more accurately, providing a reliable basis for fiscal oversight and accountability (Umbet et al., 2025). By ensuring that data is accurate, timely, and systematically organized, these systems strengthen evidence-based decision-making and improve resource allocation efficiency. Furthermore, digitalization supports broader public financial management objectives by enhancing transparency, reinforcing

accountability, and enabling policymakers to respond more quickly and effectively to emerging fiscal challenges.

The implementation of digital tax accounting platforms has proven particularly advantageous in developing economies, where conventional tax systems often suffer from inefficiencies, limited transparency, and weak enforcement mechanisms (Van Duc et al., 2024). By delivering faster and more accurate data processing, digital platforms streamline tax administration and improve the effectiveness of tax collection systems. These technologies also support fiscal transparency by enabling standardized reporting and reducing administrative delays that often hinder traditional tax processes. As a result, governments are better equipped to monitor financial activities and manage public revenues efficiently, contributing to more reliable and responsive public financial management practices.

Beyond administrative improvements, digital tax systems empower both citizens and government agencies through enhanced access to tax information and improved oversight capabilities (Saim & Traore, 2025). Greater accessibility encourages public participation in fiscal processes and strengthens institutional accountability, thereby promoting trust in government financial management. Digitalization, therefore, not only modernizes tax accounting operations but also reinforces governance structures by supporting transparency and accountability. The literature highlights that integrating digital tax systems is essential for achieving effective fiscal governance, particularly in environments where traditional mechanisms have historically been insufficient to ensure integrity and efficiency in public financial management.

Challenges, Gaps, and Opportunities in Integrating Tax Accounting

Despite the well-documented advantages of tax accounting in enhancing fiscal governance, significant challenges remain in integrating tax systems into broader governance frameworks. One of the primary obstacles is the lack of institutional capacity in many countries, particularly in developing countries. Limited technological infrastructure and a shortage of skilled professionals hinder the effective implementation of integrated tax accounting systems, leading to inefficiencies and suboptimal performance in public financial management (Mohd Faizal et al., 2022). In addition, fragmentation in public financial management systems poses another critical challenge. Tax accounting often operates in isolation from other fiscal functions, such as budgeting and auditing, which reduces its potential impact on overall governance (Grossi & Argento, 2022). Without proper integration, tax accounting cannot fully contribute to transparency, accountability, and effective resource allocation. Effective integration requires coordinated systems, shared data platforms, and alignment with broader public financial management structures to maximize the governance benefits of tax accounting.

Despite these challenges, the integration of tax accounting presents substantial opportunities for improving fiscal governance. Developing integrated tax systems that link tax accounting with budgeting and financial reporting can enhance transparency and enable better-informed decision-making in public finance (Lawal et al., 2024). Improved accuracy in fiscal forecasting and the alignment of tax data with other financial information allow governments to allocate resources more efficiently and adjust policies proactively. Furthermore, the continued adoption of digital tax systems offers a promising avenue for strengthening governance. Real-time access to tax data and the use of digital platforms facilitate more effective oversight, faster policy adjustments, and greater public engagement, ultimately fostering a more transparent, accountable, and responsive governance framework. By addressing institutional limitations and leveraging technological opportunities, governments can maximize the potential of tax accounting to reinforce fiscal accountability and promote sustainable public financial management.

The following diagram illustrates the relationship between tax accounting, digital tax systems, and fiscal governance. It shows how tax accounting influences fiscal transparency and accountability, how digitalization improves the efficiency of tax

reporting, and how the integration of tax systems enhances decision-making within the governance framework.

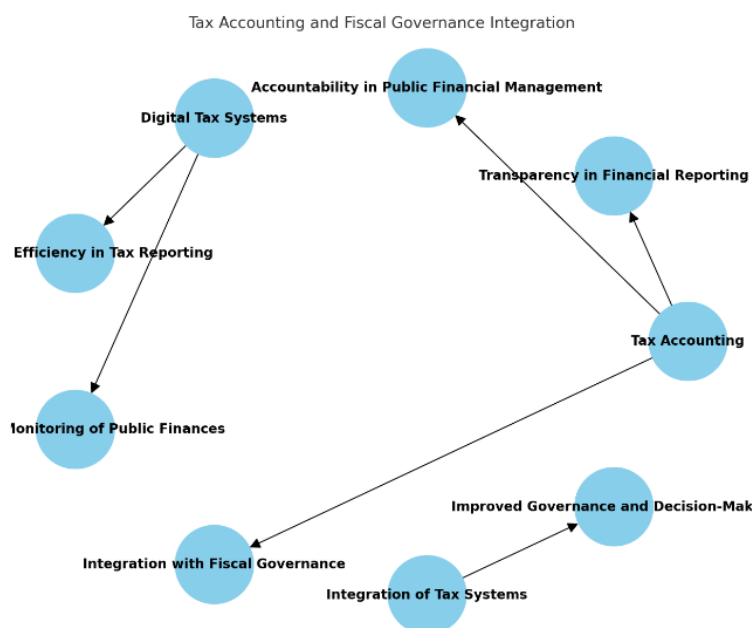


Figure 1. Tax Accounting and Fiscal Governance Integration

Figure 1 shows the relationship between tax accounting and integrated fiscal governance in public financial management. Tax accounting plays a role in increasing the transparency of financial reporting and accountability in public financial management. Furthermore, the digital tax system promotes the efficiency of tax reporting and facilitates the monitoring of state finances. Integrating the tax system with fiscal governance also supports better decision-making and strengthens the quality of governance. This diagram confirms that the implementation of integrated, digital-based tax accounting contributes to increased transparency, efficiency, and accountability in public financial management.

The following table summarizes the key findings from the literature review regarding the integration of tax accounting and fiscal governance. Each finding is linked to its respective study, providing a clear overview of the main insights that have emerged from prior research.

Table 1. Literature Review Key Findings

Key Findings	Study Reference	Main Points
Role of Tax Accounting in Transparency	Freedman (2018)	Tax accounting ensures transparency in financial reporting and the usage of tax revenues.
Impact of Digital Tax Systems	Bunn et al. (2020)	Digital systems improve efficiency and real-time monitoring of tax data.
Challenges in Integration	Mohd Faizal et al. (2022)	Institutional capacity limitations hinder effective tax accounting implementation.
Opportunities for Governance Improvement	Lawal et al. (2024)	Integrated tax accounting systems can enhance resource allocation and decision-making.

Table 1 presents a summary of key findings from selected studies on tax accounting and fiscal governance. Freedman (2018) emphasizes that tax accounting plays a crucial role in enhancing transparency in financial reporting and ensuring the accountable use of tax revenues. Bunn et al. (2020) highlight that the implementation of digital tax systems improves efficiency and enables real-time monitoring of tax data. However, Mohd Faizal et al. (2022) identify integration challenges, particularly institutional capacity limitations that hinder the effective implementation of tax accounting practices. Meanwhile, Lawal

et al. (2024) underline the opportunities for governance improvement through integrated tax accounting systems, which can strengthen resource allocation processes and support more informed decision-making.

This section of the paper provides a detailed analysis of the findings from the literature review on tax accounting and its role in strengthening fiscal governance. It highlights the benefits of accurate tax accounting, the role of digitalization, the challenges in integrating tax systems into broader governance frameworks, and the opportunities for improving governance through tax accounting integration. These findings will serve as the foundation for the final recommendations in the discussion section, where practical implications for policy and public administration will be explored.

DISCUSSION

The findings of this study highlight the pivotal role of tax accounting in enhancing fiscal governance, not merely as a technical tool but as a strategic mechanism that supports transparency, accountability, and informed decision-making. From a theoretical perspective, this aligns with the NPM framework, which emphasizes efficiency, performance measurement, and accountability in public administration (Vivian & Maroun, 2018; Sriram et al., 2019). Rather than simply recording revenues and expenditures, tax accounting serves as a critical interface between public financial information and policy implementation. The study's results suggest that well-structured tax accounting systems enable governments to monitor fiscal flows, reduce mismanagement, and build public trust, confirming prior assertions that transparency is a key determinant of effective governance (Siahay, 2023; Irvita & Asriani, 2025). This demonstrates that tax accounting can be conceptualized as a governance instrument that operationalizes theoretical principles of accountability into measurable outcomes in fiscal management.

Digitalization emerges as a transformative factor in this process. The findings indicate that e-filing, real-time audits, and automated reporting do more than increase operational efficiency; they fundamentally reshape the feedback loops in fiscal governance. By providing real-time, accurate data, digital systems allow decision-makers to anticipate fiscal risks, adjust resource allocations promptly, and detect irregularities before they escalate (Bunn et al., 2020; Junquera-Varela et al., 2022). This supports the argument that integrating technology into public financial management can strengthen institutional capacity indirectly, even in contexts where human resources are limited, by enabling more reliable oversight and evidence-based policy interventions (Balaji, 2025). Thus, digitalization should be interpreted not just as an operational improvement but as a structural enabler of governance reforms that align with the NPM focus on accountability and transparency.

However, the study also highlights systemic constraints that must be addressed to maximize the benefits of tax accounting. Institutional fragmentation and limited capacity, particularly in developing countries, impede the effective integration of tax accounting with other fiscal functions such as budgeting and auditing (Syrtseva et al., 2021; Mohd Faizal et al., 2022). These findings indicate that technological solutions alone are insufficient; they must be complemented by comprehensive capacity-building programs, institutional alignment, and policy support (Paroli, 2023). Integrating tax accounting within a cohesive governance framework ensures that fiscal data inform decision-making holistically rather than operating in isolated silos, which is essential for resource optimization and targeted policy interventions (Nurfadila, 2024).

The study interprets the integration of tax accounting within broader governance frameworks as a dual opportunity: enhancing administrative efficiency and fostering public engagement. Digital tax systems, by enabling real-time monitoring and public access to fiscal data, can bridge the information gap between governments and citizens, strengthening both accountability and legitimacy (Rhamadhani & Edeh, 2024). This insight extends the theoretical understanding of tax accounting as a governance tool, emphasizing that its effectiveness depends on both institutional integration and

technological adoption. Thus, these findings suggest that the strategic integration of tax accounting, supported by digitalization and institutional reforms, provides a pathway for improving fiscal governance, advancing accountability, and aligning practical implementation with NPM principles.

CONCLUSION

This study underscores the pivotal role of tax accounting in strengthening fiscal governance and accountability. The findings indicate that integrating tax accounting systems within broader fiscal governance frameworks enhances transparency, curbs corruption, and promotes the efficient allocation of public resources. The incorporation of digital technologies further amplifies these benefits by enabling real-time, accurate data for improved fiscal decision-making and resource management. Such integration is particularly transformative for developing economies seeking to enhance public trust and administrative efficiency. However, the study also identifies key limitations, including insufficient institutional capacity, inadequate digital infrastructure, and fragmentation within public financial management systems, which constrain the full realization of integrated tax accounting reforms.

These findings carry important implications for policy and research. Strengthening capacity-building initiatives, investing in digital infrastructure, and aligning tax accounting with budgeting and auditing functions are essential to achieving sustainable governance improvements. Future research should prioritize empirical assessments of digital tax systems' impact on governance outcomes, especially in contexts with limited technological readiness. Comparative case studies could yield practical insights into best practices and reform strategies. Moreover, further investigation into political and institutional determinants of reform success is needed to contextualize policy recommendations. Exploring the application of emerging technologies, such as blockchain and artificial intelligence, may also provide valuable perspectives on advancing transparency and efficiency in tax administration.

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