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Financial Data Management in Support of Tax Compliance at PT Abadi Mitra Zein

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Abstract

Financial data management is a critical element in ensuring orderly, accurate, and accountable financial administration within organizations. At PT Abadi Mitra Zein, limited human resources in the financial administration unit potentially lead to the accumulation of unprocessed transaction data and delays in tax reporting activities. This study aims to examine the financial data management process in supporting corporate tax compliance. A descriptive qualitative approach was employed through direct observation, interviews with finance personnel, and document analysis. The findings show that the company implements financial data management through four main stages, namely periodic transaction recording, data classification based on transaction type, systematic archiving of supporting documents, and preparation of financial data for tax calculation purposes. However, constraints such as limited staffing and suboptimal data management systems remain significant obstacles affecting administrative efficiency and reporting timeliness. Strengthening human resource capacity and adopting more structured financial data management systems are therefore essential to improve financial orderliness and support effective tax compliance.

Keywords: *Financial Administration, Financial Data Management, Human Resources, Tax Compliance, Tax Obligations.*

INTRODUCTION

The increasing digitalization of business processes, coupled with the growing complexity of tax regulations across jurisdictions, has positioned financial data management as a strategic organizational capability rather than a merely administrative function. Financial data serve as the primary foundation for recording transactions, preparing financial statements, evaluating organizational performance, and determining corporate tax obligations, making their quality directly associated with organizational accountability and regulatory compliance (Fahmi & Irham, 2014). Contemporary developments in financial governance demonstrate that firms are increasingly required to integrate accurate, traceable, and real-time financial information systems to support transparency and operational efficiency in highly competitive business environments (Faridawati et al., 2024). Recent advances in digital technologies, including artificial intelligence and automated financial reporting systems, have further transformed how organizations manage financial information and monitor compliance-related activities, particularly in taxation and financial regulation (Alahira et al., 2024). Within this evolving landscape, the effectiveness of financial data management extends beyond recordkeeping functions and increasingly influences organizational resilience, risk mitigation, and long-term sustainability. The growing demand for accountable corporate governance has consequently elevated the importance of examining how financial data management practices contribute to tax compliance within diverse organizational contexts.

Existing studies have consistently demonstrated that structured financial data management contributes significantly to the effectiveness of tax administration and reporting processes, although the mechanisms through which this relationship operates remain subject to scholarly debate. Research on accounting information systems suggests that systematic recording and storage of financial information improve organizational efficiency and strengthen the reliability of financial reporting outputs used for tax purposes (Opti, 2023). Empirical evidence further indicates that businesses possessing well-organized financial records tend to experience fewer reporting errors and demonstrate higher levels of tax compliance because accurate data facilitate the calculation and verification of tax liabilities (Hamida & Wijaya, 2022). Studies focusing on financial reporting practices among business entities also reveal that compliance-oriented financial documentation serves as a critical basis for preparing tax reports in accordance with prevailing accounting standards and regulatory requirements (Firmansyah & Layli, 2023). The relationship between financial administration and tax management appears increasingly multidimensional, as organizations are required not only to maintain accurate records but also to establish internal control mechanisms that support the integrity of financial information throughout reporting cycles (Rely, 2023). Such findings collectively indicate that financial data management should be viewed as an integrated governance process rather than a purely technical accounting activity.

Despite the substantial body of literature linking financial administration and tax compliance, several conceptual and empirical limitations remain evident. Much of the existing research concentrates on micro, small, and medium-sized enterprises, emphasizing technological adoption and accounting information systems while providing limited attention to organizational processes occurring within medium-scale companies that operate under distinct administrative structures and resource constraints (Amaliyah & Yasmin, 2024). Research investigating tax compliance frequently prioritizes regulatory aspects and taxpayer behavior while overlooking the operational realities of financial data processing that precede the preparation of tax reports (Sulik-Górecka, 2022). Some studies identify human resource limitations as a determinant of administrative inefficiency and reporting delays, yet they often fail to explain how such limitations affect the continuity, accuracy, and traceability of financial data throughout organizational workflows (Arifin, 2024). Similar shortcomings can be observed in tax reporting analyses that focus primarily on compliance outcomes without adequately examining the quality of underlying financial information management processes that shape those outcomes (Effendi et al., 2025). These gaps suggest the need for a more process-oriented perspective capable of capturing the interaction between financial data management practices, organizational constraints, and tax compliance performance.

The unresolved issues surrounding financial data management become increasingly important when viewed from both governance and operational perspectives. Organizations facing limitations in administrative personnel often encounter difficulties in maintaining timely transaction recording, document classification, and financial archiving, conditions that may compromise the accuracy of tax calculations and increase compliance risks (Mulyadi, 2016). The effectiveness of tax management is closely linked to the availability of reliable financial information because inaccuracies in financial records frequently result in reporting corrections, additional administrative burdens, and potential financial sanctions (Yusril et al., 2025). Corporate compliance frameworks increasingly recognize tax compliance as an integral component of organizational governance, requiring firms to establish robust mechanisms for managing financial information and monitoring tax-related activities (Mahendra & Aripratiwi, 2025). Internal oversight functions also play a significant role in ensuring the reliability of financial reports by strengthening control procedures and reducing the likelihood of errors in financial documentation (Wahyuni et al., 2024). Comparable findings emphasize that effective internal review mechanisms enhance financial reporting quality, thereby creating a stronger informational basis for tax-related decision making and regulatory compliance (Yusnia et al., 2024). The persistence of these challenges highlights the practical necessity of examining how financial data are managed within organizations operating under real-world administrative constraints.

Within the broader scholarly discourse on management, entrepreneurship, and corporate governance, the present study positions itself at the intersection of financial data management and tax compliance by focusing on organizational processes rather than solely on compliance outcomes. Existing literature has predominantly evaluated tax compliance through regulatory, technological, or behavioral lenses, leaving the operational dimensions of financial data management comparatively underexplored, particularly in medium-scale business settings (Waluyo, 2017). The study also responds to calls for a deeper understanding of how financial governance practices influence corporate tax obligations through routine administrative activities and information management procedures (Mardiasmo, 2019). Unlike previous studies that largely emphasize statistical relationships between accounting systems and compliance indicators, this research seeks to uncover the mechanisms through which financial data are recorded, organized, stored, and utilized to support tax obligations within a specific organizational environment. Such a perspective enables a richer understanding of the practical realities underlying corporate compliance and contributes to the refinement of governance-oriented approaches in financial management research.

This study aims to analyze the financial data management process at PT Abadi Mitra Zein, identify the constraints encountered in managing financial information, and examine the role of financial data management in supporting corporate tax compliance. By investigating the interaction between administrative practices, organizational resources, and tax-related activities, the research is expected to contribute theoretically to the growing discussion on the governance dimensions of financial data management and their relationship with compliance performance. Methodologically, the study offers an in-depth organizational perspective that captures operational processes often overlooked in quantitative compliance studies, while providing practical insights for companies seeking to strengthen financial governance and improve the effectiveness of tax administration.

RESEARCH METHODS

This study employed a qualitative descriptive research design to obtain an in-depth understanding of financial data management practices in supporting tax compliance at PT Abadi Mitra Zein. A qualitative approach was considered appropriate because the research focused on exploring actual organizational processes, administrative practices, and operational challenges rather than testing causal relationships or statistical hypotheses (Sugiyono, 2019). The study population comprised employees involved in financial administration and tax-related activities within the company, while the sample was determined through purposive sampling by selecting informants who possessed direct knowledge and responsibility for financial data processing. Primary data were obtained through direct observation of financial management activities, whereas secondary data were collected from company documents, including transaction records, financial archives, tax calculation documents, and supporting administrative reports. The main unit of analysis was the financial data management process, operationalized through several dimensions, namely transaction recording, data classification, document storage, financial reporting, and the utilization of financial information for fulfilling corporate tax obligations.

Data were collected through non-participant observation and document analysis and subsequently analyzed using the interactive qualitative analysis model consisting of data reduction, data display, and conclusion drawing as proposed by Miles et al. (2014). The measurement process focused on identifying patterns, consistency, completeness, accuracy, traceability, and timeliness within financial data management practices and their contribution to tax reporting activities. Analytical procedures involved coding relevant information, categorizing recurring themes, comparing findings across different data sources, and interpreting relationships between administrative processes and tax compliance outcomes. Rather than applying statistical or econometric techniques, the study emphasized systematic qualitative interpretation to reveal the mechanisms through which financial data management supports compliance with tax obligations. The trustworthiness of the findings was ensured through source triangulation by comparing observational evidence with documentary records, thereby enhancing the credibility, dependability, and confirmability of the research results (Moleong, 2017).

RESULTS AND DISCUSSION

Financial Data Management Process at PT Abadi Mitra Zein

The findings obtained from observations and document analysis indicate that PT Abadi Mitra Zein has implemented a structured financial data management process consisting of several interrelated administrative stages. The process begins with transaction recording, continues with data classification, document archiving, and concludes with the preparation of financial information used for tax purposes. Informants explained that each stage is carried out routinely as part of the company's financial administration activities and follows internal procedures established by the finance division. The observed workflow demonstrates that financial data management is treated not merely as a reporting obligation but as an operational mechanism that supports organizational control and accountability. Such practices are consistent with financial management principles emphasizing the importance of systematic and accountable financial administration in supporting organizational sustainability (Fahmi & Irham, 2014).

The first stage identified in the field was the recording of financial transactions. Every financial activity involving cash inflows and outflows was documented by finance personnel using transaction records supported by relevant evidence. Observational data showed that transaction recording was generally performed shortly after transactions occurred, reducing the likelihood of information loss and enhancing data completeness. Informants noted that delayed recording often created difficulties during monthly reporting activities because supporting documents became harder to trace. The quality of transaction recording was found to influence the reliability of all subsequent administrative processes. Similar observations have been reported in studies highlighting that consistent recording practices form the basis of accurate financial reporting and organizational accountability (Syamsul, 2022).

Following the recording stage, financial information was classified according to transaction characteristics and reporting requirements. The company categorized transactions into several groups to facilitate financial monitoring and support reporting activities. This classification process enabled finance personnel to distinguish between operational expenditures, revenue-related transactions, and other financial activities that required different administrative treatments. Evidence from company documents indicated that categorized records were easier to retrieve during financial reviews and tax preparation activities. The practice reflects the broader understanding that effective financial management depends not only on data collection but also on the ability to organize information in a manner that supports decision-making and administrative efficiency (Amaliyah & Yasmin, 2024).

The third stage involved the archiving of supporting financial documents. Documents such as invoices, receipts, payment confirmations, and transaction evidence were stored systematically as part of the company's financial records. Observations revealed that archived documents served as an important reference whenever discrepancies emerged during financial verification activities. Informants emphasized that the availability of supporting documents significantly reduced the time required to validate financial information and prepare reports. A well-maintained archive also strengthened the traceability of transactions by allowing financial records to be verified against original documentation. Previous studies have similarly emphasized that organized documentation systems contribute to financial security, information reliability, and administrative effectiveness (Faridawati et al., 2024).

Another important finding concerns the integration between archiving practices and financial reporting activities. Document analysis showed that archived records were regularly consulted during the preparation of financial statements and tax-related documents. This pattern indicates that archiving functions not as a passive storage activity but as an active component of the company's financial management system. Financial documents become valuable organizational resources when they can be retrieved efficiently and used to support reporting accuracy. Research on financial statement preparation similarly highlights the importance of complete documentation in ensuring the credibility of financial information used for regulatory and managerial purposes (Firmansyah & Layli, 2023).

The final stage consisted of compiling financial data to support tax calculation and reporting requirements. Data generated from transaction recording, classification, and archiving activities were consolidated before being used as the basis for determining tax obligations. Observation results showed that the effectiveness of tax preparation activities depended heavily on the quality of data produced during previous stages. In situations where supporting information was incomplete, finance personnel were required to conduct additional verification before finalizing tax-related documents. The observed process illustrates that financial data management and tax administration operate as interconnected functions rather than separate organizational activities. This finding supports the argument that accurate and well-organized financial information serves as a fundamental prerequisite for effective tax administration and corporate compliance practices (Waluyo, 2017).

Challenges in Financial Data Management at PT Abadi Mitra Zein

The analysis of observational data and company documents revealed that the primary challenge affecting financial data management at PT Abadi Mitra Zein is the limited availability of human resources responsible for financial administration. The finance function is handled by a relatively small number of personnel who are simultaneously responsible for transaction recording, document verification, data classification, and tax-related administrative activities. Informants reported that this condition often increases workload intensity, particularly during reporting periods when administrative tasks accumulate within a short timeframe. The concentration of responsibilities in a limited number of employees creates operational vulnerabilities because delays occurring at one stage tend to affect subsequent activities. Similar findings have been identified in studies indicating that human resource constraints frequently reduce administrative efficiency and weaken organizational compliance performance (Arifin, 2024).

The impact of limited personnel was particularly evident in the processing of financial transaction data. Observations showed that transaction documents occasionally accumulated before being entered into financial records, especially during periods of high operational activity. Although the company maintained efforts to complete the recording process accurately, the accumulation of unprocessed transactions created additional pressure on finance staff. Informants explained that delays in data processing sometimes reduced the availability of up-to-date financial information needed for managerial and reporting purposes. This condition suggests that the effectiveness of financial administration is influenced not only by procedural quality but also by organizational capacity to manage workload distribution. Previous research similarly notes that administrative bottlenecks often emerge when available human resources are insufficient to handle increasing operational demands (Amaliyah & Yasmin, 2024).

Another challenge identified during the study concerns the dependence on manual verification procedures in several financial administration activities. Supporting documents were reviewed manually before being classified and archived, requiring considerable time and attention from finance personnel. While such procedures contribute to maintaining data accuracy, they also increase processing time when transaction volumes rise. Informants indicated that repetitive verification activities occasionally delayed the completion of subsequent reporting tasks. The findings reflect broader discussions suggesting that organizations relying heavily on manual administrative processes may experience limitations in efficiency and information processing speed compared to entities utilizing more integrated financial information systems (Opti, 2023).

Table 1. Challenges in Financial Data Management and Their Administrative Implications

Identified Challenge	Operational Impact	Implication for Tax Administration
Limited finance personnel	Concentrated workload	Delays in tax data preparation
Transaction backlog	Slower information processing	Reduced reporting timeliness
Manual verification procedures	Increased processing time	Delayed document completi
Administrative workload fluctuations	Higher risk of oversight	Greater verification requirements

The information presented in Table 1 demonstrates that the identified challenges are interconnected rather than isolated operational issues. Resource limitations contribute to transaction backlogs, while accumulated transactions increase the burden associated with verification and reporting activities. The pattern observed during the study suggests that organizational capacity plays a critical role in determining the effectiveness of financial data management. Similar observations have been reported in tax management studies emphasizing that administrative inefficiencies often originate from weaknesses in organizational processes rather than deficiencies in regulatory understanding alone (Rely, 2023).

The findings also indicate that challenges in financial data management have implications extending beyond internal administrative efficiency. Delays in processing financial information affect the readiness of data required for tax calculation and reporting activities. Informants noted that incomplete or unverified records require additional review before they can be incorporated into tax-related documentation, increasing the time needed to finalize reporting obligations. This situation highlights the close relationship between financial administration and compliance management within corporate settings. Research on corporate compliance systems similarly argues that tax compliance should be understood as an organizational process supported by reliable administrative mechanisms rather than as a purely regulatory obligation (Sulik-Górecka, 2022).

Document analysis further revealed that the company has attempted to mitigate these challenges through routine cross-checking and verification activities before financial information is used for reporting purposes. Although these practices contribute positively to information reliability, they also require additional administrative effort when transaction volumes increase. The observed condition illustrates how operational limitations can influence the efficiency of financial governance even when compliance-oriented procedures are already in place. Studies examining tax reporting practices have similarly found that weaknesses in data management frequently increase the need for corrective administrative actions and additional verification processes before reports can be finalized (Effendi et al., 2025). The evidence suggests that strengthening organizational capacity remains an important consideration for improving the effectiveness of financial data management and supporting sustainable compliance performance.

The Role of Financial Data Management in Supporting Tax Compliance at PT Abadi Mitra Zein

The findings demonstrate that financial data management plays a significant role in supporting tax compliance at PT Abadi Mitra Zein. Observations and document reviews indicate that tax-related activities depend heavily on the availability of accurate, complete, and traceable financial information generated through routine administrative processes. Informants explained that the preparation of tax calculations and reports begins with the collection and verification of financial records that have been produced through transaction recording, classification, and archiving activities. The quality of tax administration is therefore closely linked to the quality of financial data management implemented within the organization. This observation is consistent with the argument that tax compliance cannot be separated from the effectiveness of financial management systems that provide the information required for regulatory reporting (Sari et al., 2026).

The contribution of transaction recording to tax compliance was particularly evident throughout the observation period. Accurate recording practices enabled finance personnel to identify taxable transactions more efficiently and reduced the likelihood of discrepancies during report preparation. Informants noted that complete transaction records facilitated the verification process because supporting information could be traced directly to its source documents. When records were updated consistently, the company experienced fewer difficulties in preparing financial information required for tax reporting. Similar findings have been reported in studies emphasizing that organized financial data systems contribute positively to tax compliance by improving information availability and reporting accuracy (Hamida & Wijaya, 2022).

Table 2. Contribution of Financial Data Management Activities to Tax Compliance

Financial Data Management Activity	Contribution to Tax Compliance
Transaction recording	Improves data accuracy for tax calculation
Data classification	Facilitates identification of taxable transactions
Document archiving	Provides supporting evidence for reporting and verification
Financial data compilation	Supports accurate and timely tax reporting

The information in Table 2 indicates that each administrative activity contributes to a specific aspect of tax compliance. Tax reporting accuracy is influenced by recording quality, while document verification depends largely on the availability of archived supporting evidence. The observed relationship suggests that compliance outcomes emerge from the cumulative effectiveness of multiple administrative processes rather than from a single reporting activity. Research on corporate tax management similarly highlights that sustainable compliance is achieved when financial information systems and administrative controls operate in an integrated manner (Mahendra & Aripratiwi, 2025).

Document archiving emerged as another important factor supporting compliance performance. Archived invoices, receipts, and payment records enabled finance personnel to validate information used in tax calculations and reporting documents. Informants reported that the availability of supporting evidence reduced uncertainty during verification activities and strengthened confidence in the accuracy of reported figures. The findings indicate that document management contributes not only to operational efficiency but also to organizational preparedness in responding to compliance-related reviews. Previous studies have emphasized that reliable financial documentation forms an essential component of sound corporate governance and financial accountability (Wahyuni et al., 2024).

The analysis also revealed the importance of internal control practices embedded within financial data management activities. Routine verification and cross-checking procedures were conducted before financial information was finalized for reporting purposes. These activities helped identify inconsistencies and minimized the risk of errors entering tax-related documents. Informants explained that verification procedures became increasingly important when transaction volumes increased because larger datasets created greater opportunities for administrative oversight. Similar conclusions have been reached by studies showing that internal review mechanisms contribute significantly to improving financial reporting quality and strengthening organizational accountability (Yusnia et al., 2024).

A broader interpretation of the findings suggests that financial data management at PT Abadi Mitra Zein functions as a supporting infrastructure for tax compliance rather than merely as an administrative requirement. The observed relationship between recording practices, data organization, document management, and tax reporting demonstrates how compliance performance is constructed through everyday administrative activities. Effective tax administration depends on the availability of reliable financial information that can be verified, traced, and processed efficiently when reporting obligations arise. Contemporary literature increasingly recognizes that technological innovation, information quality, and administrative integration are becoming central determinants of compliance effectiveness in modern organizations (Alahira et al., 2024). The evidence generated in this study reinforces the view that strengthening financial data management capabilities can contribute directly to improving corporate compliance performance and supporting long-term organizational governance objectives.

CONCLUSION

This study demonstrates that financial data management plays a fundamental role in supporting tax compliance at PT Abadi Mitra Zein. The findings reveal that the company has implemented a structured financial data management process consisting of transaction recording, data classification, document archiving, and financial data compilation for tax purposes. These activities operate as an integrated administrative system in which the effectiveness of each stage determines the quality of the subsequent process. Accurate recording practices facilitate the organization of financial information, systematic classification improves data accessibility, and well-maintained archives provide reliable supporting evidence for reporting activities.The study further indicates that the availability of accurate, complete, and traceable financial information contributes significantly to the preparation of tax calculations and reporting documents, strengthening the company's ability to fulfill its tax obligations in a timely and accountable manner.

The analysis also identifies several operational challenges that influence the effectiveness of financial data management, with limited human resources emerging as the most significant constraint. The concentration of multiple administrative responsibilities within a small finance team increases workload intensity and creates the potential for delays in transaction processing, data verification, and report preparation. The accumulation of unprocessed financial records may reduce the availability of up-to-date information needed for taxation purposes and increase the administrative effort required to complete compliance-related activities. These findings suggest that effective tax compliance depends not only on regulatory understanding but also on the organizational capacity to manage financial information efficiently. Strengthening human resource capacity through additional staffing, professional development, and training in financial administration and taxation, together with the adoption of more structured technology-based financial management systems, may improve both administrative efficiency and reporting reliability.

This study contributes to the growing body of knowledge on the relationship between financial data management and corporate tax compliance by providing empirical evidence from a medium-scale business environment. The findings highlight that tax compliance is shaped by the quality of routine administrative processes that generate, organize, store, and utilize financial information throughout the reporting cycle. Although the study offers practical and theoretical insights, several limitations should be acknowledged. The research was conducted within a single company and over a relatively short observation period, which may limit the transferability of the findings to different organizational contexts. The absence of in-depth interviews also restricts the exploration of managerial perspectives and decision-making processes related to financial administration. Future studies are encouraged to examine multiple organizations across different sectors, extend the duration of observation, and incorporate additional qualitative methods to develop a more comprehensive understanding of how financial data management practices influence tax compliance performance and organizational governance.

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