

## MAPPING IDEA &amp; LITERATURE FORMAT | RESEARCH ARTICLE

# Integrating Economics, Management, Finance, and Taxation: A Systematic Literature Review of Cross-Disciplinary Drivers of Organizational Performance

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## ABSTRACT

This study aims to synthesize and integrate insights from economics, management, finance, and taxation to identify cross-disciplinary drivers of organizational performance. Using a qualitative systematic literature review approach, the study examines peer-reviewed journal articles, scholarly books, and authoritative policy reports published in recent years, complemented by seminal theoretical works. The analysis employs thematic synthesis to map dominant concepts, theoretical frameworks, and empirical patterns that explain how economic environments, managerial capabilities, financial governance, and tax strategies interact to shape organizational outcomes. The results indicate that organizational performance is not driven by isolated functional factors but emerges from the alignment of stable economic and institutional contexts, integrative managerial decision-making, sound financial management, and strategic yet compliant tax practices. The key finding reveals that cross-disciplinary integration enhances performance resilience, transparency, and long-term value creation, particularly in increasingly complex and regulated environments. This study contributes by providing an integrative conceptual foundation that supports future empirical research and offers strategic insights for managers and policymakers seeking sustainable organizational performance.

**Keywords:** Organizational Performance, Cross-Disciplinary Integration, Management and Finance, Taxation Strategy, Economic Environment.

## I. Introduction

In an increasingly complex and competitive global environment, organizational performance has emerged as a multidimensional construct shaped by economic conditions, managerial capabilities, financial



structures, and regulatory frameworks. Traditional approaches to organizational performance often emphasize isolated disciplinary perspectives, such as management efficiency, financial ratios, or market conditions, without adequately accounting for the interdependencies among these domains. However, contemporary organizational realities demonstrate that performance outcomes are rarely the product of a single functional dimension. Instead, they reflect the interaction of economic forces, managerial decision-making, financial governance, and taxation systems that jointly influence organizational behavior, sustainability, and competitiveness. This growing complexity has prompted scholars to call for more integrative and cross-disciplinary approaches to understanding organizational performance.

From a general perspective, economics provides the macro- and micro-level foundations that shape organizational environments, including market structures, resource allocation, and incentive mechanisms. Management studies, in turn, focus on strategic planning, leadership, operational efficiency, and human capital development as key determinants of organizational success. Finance contributes analytical tools for assessing capital structure, investment decisions, risk management, and financial performance, while taxation represents a critical institutional dimension that affects organizational costs, compliance behavior, and strategic choices. Prior research has consistently shown that these domains do not operate independently but interact dynamically to influence firm-level outcomes (Porter, 2008; Jensen, 2001; Barney, 1991). As a result, understanding organizational performance requires an integrated analytical framework that captures the complementarities and trade-offs among economics, management, finance, and taxation.

More specifically, the integration of these disciplines has gained prominence as organizations face increasing pressure to optimize performance while maintaining regulatory compliance and financial resilience. Economic conditions such as inflation, interest rates, and market competition influence managerial strategies and financial decisions, which are further constrained or incentivized by taxation policies. For instance, capital investment decisions are shaped not only by expected returns and risk but also by tax incentives, depreciation rules, and fiscal regulations. Empirical studies indicate that firms operating in favorable tax environments with strong managerial governance and sound financial management tend to exhibit superior performance and long-term sustainability (Desai & Dharmapala, 2009; Graham et al., 2017). These findings highlight the necessity of examining organizational performance through a cross-disciplinary lens rather than within isolated silos.

The empirical phenomenon motivating this study lies in the increasing convergence of economic, managerial, financial, and tax considerations in organizational practice. In recent decades, organizations have been required to navigate volatile economic conditions, heightened competition, stricter financial reporting standards, and more sophisticated tax regimes. This convergence is particularly evident in strategic decision-making processes, where managers must simultaneously consider cost efficiency, financial feasibility, regulatory compliance, and long-term value creation. Research has shown that fragmented decision-making, in which these dimensions are addressed separately, often leads to suboptimal outcomes, including inefficiencies, increased compliance risks, and weakened performance (OECD, 2021; Porter & Kramer, 2019). Conversely, organizations that adopt integrated decision-making frameworks tend to demonstrate greater adaptability and performance resilience.

Another important phenomenon is the growing recognition of taxation as a strategic, rather than purely administrative, component of organizational performance. Traditionally, taxation was viewed as an external constraint to be minimized through compliance and planning. However, contemporary literature emphasizes that tax strategies interact closely with financial performance, corporate governance, and managerial incentives (Hanlon & Heitzman, 2010). Effective tax management can enhance cash flow, support investment capacity, and reduce uncertainty, thereby contributing indirectly to organizational performance. At the same time, aggressive tax practices may generate reputational and regulatory risks that undermine long-term value. These dynamics underscore the need to situate taxation within a broader cross-disciplinary performance framework.

The relevance of this research is further reinforced by the fragmentation of existing studies across disciplinary boundaries. While economics, management, finance, and taxation each possess rich bodies of

literature, empirical research that systematically integrates these domains remains limited. Many studies focus on bilateral relationships, such as finance and performance or taxation and compliance, without fully exploring how multiple domains interact simultaneously. Systematic literature reviews in related areas suggest that cross-disciplinary integration can generate more comprehensive insights and identify previously overlooked drivers of performance (Tranfield et al., 2003; Denyer & Tranfield, 2009). However, there is still a lack of descriptive quantitative syntheses that map how these disciplines collectively contribute to organizational performance across contexts.

In addition, the increasing availability of large-scale empirical data and bibliometric tools has created new opportunities for quantitative descriptive analysis in literature-based research. Quantitative descriptive approaches enable researchers to systematically classify, summarize, and compare patterns across prior studies, providing an objective overview of dominant themes, methodological trends, and empirical findings. In the context of cross-disciplinary organizational performance research, such approaches are particularly valuable for identifying convergence and divergence among economic, managerial, financial, and tax perspectives. By focusing on observable characteristics of the literature rather than causal inference, quantitative descriptive research offers a robust foundation for theory development and future empirical testing.

This study is therefore positioned as a systematic literature review with a quantitative descriptive orientation, aimed at integrating insights from economics, management, finance, and taxation to identify cross-disciplinary drivers of organizational performance. Building on prior empirical and theoretical research, the study seeks to synthesize existing knowledge in a structured and objective manner. The positivist underpinning of this approach assumes that patterns in the literature can be systematically observed, categorized, and analyzed to reveal dominant relationships and research trajectories. Such an approach enhances transparency and replicability, which are essential qualities in cumulative scientific inquiry. The objectiveness of this research is ensured through the use of explicit selection criteria, systematic data extraction, and descriptive analytical techniques that minimize subjective interpretation. By relying on peer-reviewed studies and established academic sources, the review aims to provide a balanced and evidence-based synthesis of cross-disciplinary drivers of organizational performance. Rather than advancing normative judgments, the study focuses on describing what the literature collectively reveals about how economic conditions, managerial practices, financial structures, and taxation mechanisms interact to shape performance outcomes.

The objective of this research is to provide a comprehensive and integrated overview of cross-disciplinary factors influencing organizational performance, as documented in prior studies. Specifically, the study aims to identify dominant themes, theoretical frameworks, and empirical patterns that emerge at the intersection of economics, management, finance, and taxation. By doing so, the research seeks to contribute to the literature in three key ways. First, it offers an integrative perspective that bridges disciplinary silos and highlights complementarities among different domains. Second, it provides a descriptive empirical foundation that can inform future hypothesis-driven research. Third, it generates practical insights for scholars, managers, and policymakers interested in enhancing organizational performance through integrated decision-making. In summary, the integration of economics, management, finance, and taxation represents a critical yet underexplored dimension of organizational performance research. As organizations operate in increasingly interconnected and regulated environments, understanding performance through a cross-disciplinary lens is no longer optional but essential. By adopting a systematic and quantitative descriptive literature review approach, this study responds to contemporary research gaps and contributes to a more holistic understanding of the drivers of organizational performance. The findings are expected to inform both academic discourse and managerial practice, while also laying the groundwork for future interdisciplinary research in this evolving field.

## II. Literature Review and Hypothesis Development

The study of organizational performance has historically spanned multiple academic disciplines, each contributing unique insights into how firms achieve efficiency, profitability, and sustainable growth. Economics traditionally emphasizes the role of market forces, cost structures, and macroeconomic policy in determining firm outcomes, suggesting that economic environments set the constraints and opportunities within which organizations operate (Hansen & Wernerfelt, 1989; Lenz, 1981). Management scholars, in contrast, focus on internal capabilities, leadership, strategic alignment, and human capital as crucial determinants of performance (Sarwar et al., 2024). Finance brings into the discussion quantitative measures such as return on assets, liquidity, and investment decisions, which reflect how effectively firms deploy capital to generate value. Taxation, often studied in accounting and public economics, influences resource allocation, risk management, and financial reporting, shaping strategic behavior through regulatory incentives and constraints (Hanlon & Heitzman, 2010; Zhao, 2025). Despite these rich disciplinary traditions, recent literature suggests that understanding organizational performance requires synthesizing insights across these fields rather than treating them in isolation.

Economics and organizational performance are deeply interconnected. Economic theories assert that external conditions—such as tax policies, inflation rates, and regulatory frameworks—shape competitive landscapes and firms' strategic responses. Niu (2025) identifies that fiscal and tax policies can enhance the performance of manufacturing enterprises by creating conducive environments for investment and efficiency improvements, indicating that macroeconomic levers directly impact tangible organizational outcomes. The role of economic environments is also visible in strategic decision-making processes where uncertainty and market volatility affect firms' choices regarding expansion, cost control, and operational optimization (Andayani, 2025). From the resource-based view, economic resources and firm capabilities are co-determiners of performance, requiring integration between economic condition analysis and internal strategic planning (Wernerfelt, 1984; Kabir, 2025). Moreover, studies on tax governance highlight that evolving tax frameworks compel firms to strengthen internal governance mechanisms, contributing to performance through enhanced compliance and risk mitigation (Achaddiah, 2025). Collectively, these findings reinforce the argument that economic and tax environments are foundational to performance drivers, warranting integrated analytical frameworks that capture their joint influence.

Management literature complements economic perspectives by emphasizing organizational structures, cultures, and leadership as sources of competitive advantage. Organizational performance is not merely a function of external conditions; it also emerges from how firms adapt their structures and processes to internal and external shocks. For example, organizational adaptation theory emphasizes strategic decision-making undertaken by firm members to reduce misalignment with dynamic environments, thereby directly affecting performance outcomes (Organizational adaptation, 2023). The integrated management concept reinforces this by conceptualizing organizations as complex systems where normative, strategic, and operational functions interrelate to drive performance (Integrated Management Concept, 2025). Empirical evidence supports these theoretical propositions by showing that strategic management practices, including human resource development and process optimization, yield significant performance improvements across various sectors. Furthermore, research on strategic decision-making highlights the importance of aligning tax planning, financial governance, and management strategy to achieve performance targets (Andayani, 2025). These studies accentuate that managerial effectiveness lies in synthesizing insights from economics, finance, and taxation to orchestrate coordinated actions that enhance firm outcomes.

Financial performance measures, including profitability, liquidity, and investment returns, constitute critical indicators of organizational success that bridge economic and managerial analyses. Financial scholars emphasize that firms' capital structure, investment decisions, and internal financial controls significantly influence overall performance. For example, the systematic review of tax planning and tax management demonstrates that internal financial strategies and external regulatory pressures jointly shape financial outcomes and efficiency (Santoso et al., 2025). Likewise, research in corporate governance underscores how

leverage, profitability, and managerial ownership affect effective tax rates, reflecting how financial and governance factors intertwine with taxation to impact performance (Soesetio, 2025). Meanwhile, studies on corporate social responsibility (CSR) have found that CSR engagement influences tax avoidance practices, suggesting that financial performance and ethical considerations are becoming increasingly interdependent (Wulandari et al., 2025). This body of research points to a nuanced understanding of financial performance as both a driver and an outcome of integrated economic, managerial, and taxation strategies.

Taxation research, particularly within accounting and public economics, has increasingly recognized the cross-disciplinary nature of tax effects on organizational behavior and performance. A foundational review of tax research highlights the multifaceted role of tax expense reporting, corporate tax planning, and investment decisions, demonstrating that tax considerations pervade financial and strategic decision-making (Hanlon & Heitzman, 2010). Recent work on tax governance in the context of global minimum tax regimes illustrates that complex tax systems alter firms' compliance landscapes, requiring integrated governance responses that influence performance outcomes (Achaddiah, 2025). Moreover, research on tax policy effects in manufacturing sectors shows that tax policy variables significantly affect financial performance, particularly when coupled with strategic decision frameworks and organizational culture considerations (Andayani, 2025). These cross-disciplinary tax studies reinforce the concept that taxation is not merely a cost to be minimized but a strategic component that interacts with financial and managerial dimensions of organizational performance.

The literature also identifies emerging phenomena that underscore the importance of integrating economics, management, finance, and taxation. For instance, studies on digital transformation demonstrate that disruptive technologies influence tax compliance and financial governance, affecting organizational transparency and performance outcomes (Souguir, 2025). Such research highlights that digitalization alters traditional boundaries between financial reporting, tax management, and operational efficiency, suggesting that contemporary performance drivers must be studied in integrated and dynamic contexts. Similarly, research on organizational adaptation recognizes that firms must respond holistically to environmental shifts, employing cross-functional strategies that blend economic foresight with managerial agility and financial discipline to achieve sustainable performance (Organizational adaptation, 2023).

Given these diverse strands of literature, scholars have called for more systematic and integrative research that synthesizes cross-disciplinary drivers of organizational performance. Early foundational models, such as the integrated model of organizational performance, demonstrate the value of combining management practices with performance outcomes through structural equations (Kopelman & Letzler, 2015). Contemporary systematic reviews further emphasize that cross-disciplinary integration uncovers insights inaccessible through single-discipline studies alone, thereby enriching both theory and practice. Yet, gaps remain in quantitatively mapping how these integrated factors collectively influence performance across sectors and contexts, particularly in terms of relative effect sizes and moderating variables such as organizational culture and economic environment.

Building on this rich literature, appropriate hypotheses for further quantitative investigation can be developed. First, drawing on economic and tax integration research, *H1 posits that economic policy and tax policy jointly have a positive effect on organizational performance*, reflecting that supportive fiscal environments and strategic tax management enhance firm outcomes. Second, based on management and financial research, *H2 suggests that integrated managerial and financial practices positively influence organizational performance*, acknowledging that managerial capabilities and financial strategies are co-drivers of performance. Third, recognizing the moderating role of external and internal conditions, *H3 proposes that organizational culture and governance moderate the relationship between integrated economic, managerial, financial, and tax drivers and performance*, implying that alignment within organizational systems amplifies performance effects. These hypotheses provide fertile ground for future quantitative descriptive and explanatory research, grounding empirical inquiry in a robust cross-disciplinary framework.

### III. Research Methods

This study adopts a qualitative research approach based on a systematic literature study to explore and integrate cross-disciplinary drivers of organizational performance drawn from the fields of economics, management, finance, and taxation. A qualitative literature-based method is particularly suitable for this research because the objective is to synthesize concepts, theoretical perspectives, and empirical insights rather than to test statistical relationships or estimate causal effects. By emphasizing interpretation and integration, this approach enables a comprehensive understanding of how multiple disciplinary domains collectively shape organizational performance in diverse contexts. The research design is grounded in an interpretive qualitative paradigm, which assumes that knowledge about organizational performance is socially constructed through academic discourse and empirical inquiry across disciplines. The literature search was conducted systematically using major academic databases, including Scopus, Web of Science, Google Scholar, and leading publisher platforms. Search terms were developed iteratively and included combinations of keywords such as "organizational performance," "economics," "management practices," "financial performance," "taxation," "tax policy," and "cross-disciplinary integration." To ensure the relevance and quality of sources, the study focused on peer-reviewed journal articles, scholarly books, and authoritative policy reports published primarily within the last five to seven years, while seminal works were retained to establish conceptual foundations.

The selection of literature followed clearly defined inclusion and exclusion criteria. Studies were included if they explicitly examined organizational performance or its determinants within one or more of the four disciplinary domains and provided theoretical, empirical, or methodological contributions relevant to cross-disciplinary analysis. Studies that were purely technical, anecdotal, or lacking methodological transparency were excluded. Through this screening process, a curated body of literature was assembled to reflect a broad yet coherent representation of contemporary research across economics, management, finance, and taxation. Data analysis was conducted using qualitative content analysis and thematic synthesis. Each selected source was read in depth to identify key constructs, definitions, theoretical frameworks, and reported findings related to organizational performance. Codes were assigned inductively to capture recurring themes, such as economic environment, managerial capability, financial governance, tax strategy, and institutional context. These codes were then compared across studies to identify convergent patterns, complementarities, and points of divergence among disciplinary perspectives. The thematic synthesis process enabled the integration of fragmented insights into a cohesive analytical framework that highlights cross-disciplinary drivers of performance.

To enhance the credibility and rigor of the analysis, constant comparison was applied throughout the coding and synthesis stages, allowing themes to be refined and validated across multiple sources. Reflexivity was maintained to minimize researcher bias, ensuring that interpretations were grounded in the literature rather than personal assumptions. Analytical transparency was further supported by documenting search strategies, selection decisions, and thematic development processes. Rather than aiming for statistical generalization, this qualitative literature-based study seeks analytical generalization by developing integrative insights that can inform theory development and guide future empirical research. Overall, this qualitative research method provides a robust and systematic foundation for understanding organizational performance as a multidimensional and cross-disciplinary phenomenon. By synthesizing literature across economics, management, finance, and taxation, the study offers an integrated perspective that advances scholarly discourse and lays the groundwork for subsequent quantitative or mixed-method investigations.

### IV. Result and Discussion

This section presents and discusses the synthesized results derived from a qualitative systematic literature review examining how economics, management, finance, and taxation jointly influence organizational performance. Rather than reporting statistical outputs, the results reflect dominant conceptual

patterns, empirical regularities, and theoretical convergences identified across prior studies. The discussion emphasizes how cross-disciplinary integration enhances explanatory power compared to single-discipline approaches and demonstrates that organizational performance emerges from the interaction of economic environments, managerial capabilities, financial governance, and taxation structures. By consolidating insights from recent research, this section also extends the discussion toward sustainable organizational performance and identifies directions for future interdisciplinary inquiry.

#### 4.1. Economic Contexts and Institutional Environments as Foundational Performance Drivers

The literature consistently identifies economic conditions and institutional environments as foundational determinants of organizational performance. Studies rooted in microeconomics and industrial organization demonstrate that market structure, competition intensity, and resource availability shape firms' strategic options and efficiency levels (Hansen & Wernerfelt, 1989; Porter, 2008). Macroeconomic variables such as inflation, interest rates, fiscal stability, and regulatory certainty further condition firms' investment decisions and growth trajectories (OECD, 2021; World Bank, 2023). The review reveals that organizations operating in stable and predictable economic environments tend to exhibit superior performance due to reduced uncertainty and lower transaction costs, enabling more effective long-term planning. Recent empirical research underscores the role of fiscal and tax policy as part of the broader economic environment influencing organizational outcomes. Tax incentives, depreciation allowances, and sector-specific fiscal policies have been shown to stimulate capital investment, productivity improvements, and innovation, particularly in manufacturing and technology-intensive sectors (Niu, 2025; Desai & Dharmapala, 2009). Conversely, complex or unstable tax regimes may increase compliance costs and discourage investment, thereby constraining organizational performance. These findings reinforce the argument that economic and tax institutions jointly shape the external conditions under which organizations operate.

The literature further highlights that economic performance effects are mediated by institutional quality, including governance effectiveness, regulatory enforcement, and legal certainty. Studies in institutional economics indicate that firms in environments with strong institutions benefit from lower agency costs, enhanced contract enforcement, and greater access to finance, all of which positively affect performance (North, 1990; Acemoglu & Robinson, 2012). Tax governance, in particular, emerges as a critical institutional mechanism that influences not only compliance behavior but also strategic decision-making related to investment and risk management (Hanlon & Heitzman, 2010; Achaddiah, 2025). From a sustainability perspective, recent studies emphasize that economic and institutional stability are essential for long-term organizational performance rather than short-term profitability alone. Organizations increasingly align performance objectives with sustainable development goals, requiring economic policies that support environmental responsibility, social equity, and fiscal sustainability (UNDP, 2024). Future research is therefore encouraged to explore how sustainable fiscal and economic frameworks interact with organizational strategies to generate resilient performance across economic cycles.

#### 4.2. Managerial Capabilities and Strategic Integration Across Functional Domains

A second major result from the literature synthesis concerns the central role of managerial capabilities in integrating economic, financial, and tax considerations into coherent organizational strategies. Management research consistently shows that leadership quality, strategic planning, and organizational learning significantly influence performance outcomes (Barney, 1991; Teece et al., 1997). The reviewed studies indicate that managers serve as integrators who translate external economic signals and regulatory constraints into internal decisions regarding resource allocation, process optimization, and performance targets. Recent empirical evidence highlights that integrated management practices—those that coordinate strategic, operational, financial, and compliance functions—are associated with superior organizational performance (Sarwar et al., 2024; Porter & Kramer, 2019). Firms that adopt cross-functional decision-making

frameworks are better positioned to align financial objectives with tax planning and regulatory compliance, reducing inefficiencies caused by siloed organizational structures. This integration enhances adaptability in volatile economic environments, enabling firms to respond proactively to fiscal and market changes.

The literature also emphasizes the role of managerial cognition and decision-making quality in shaping performance. Studies in behavioral management suggest that managers' ability to interpret complex economic and tax information influences strategic choices related to investment, financing, and risk management (Andayani, 2025). Effective managers leverage financial data and tax insights not merely for compliance but as strategic tools to support value creation. These findings underscore that managerial effectiveness lies in synthesizing cross-disciplinary knowledge rather than mastering isolated functional skills. From a future-oriented perspective, sustainability-oriented management has emerged as a critical area of research. Scholars argue that managerial capabilities must evolve to incorporate environmental, social, and governance (ESG) considerations into performance frameworks (Eccles et al., 2014). Tax transparency, ethical financial management, and responsible economic decision-making are increasingly viewed as integral to sustainable organizational performance. Future studies should therefore examine how managerial integration of ESG, financial, and tax strategies contributes to long-term value creation and stakeholder trust.

#### 4.3. Financial Governance, Performance Measurement, and Tax Strategy Interactions

Financial governance emerges from the literature as a pivotal mechanism linking economics, management, and taxation to organizational performance. Financial performance indicators such as profitability, liquidity, leverage, and return on investment are widely used to assess organizational success (Jensen, 2001; Ross et al., 2019). However, the reviewed studies demonstrate that financial outcomes are not solely the result of market conditions but are deeply influenced by governance structures, managerial incentives, and tax strategies. Research in corporate finance shows that capital structure decisions, dividend policies, and investment strategies interact with tax considerations to shape net financial performance (Graham et al., 2017; Desai & Dharmapala, 2009). Effective tax planning can enhance cash flow and investment capacity, indirectly supporting performance, while aggressive tax avoidance may introduce reputational and regulatory risks that undermine long-term value (Hanlon & Heitzman, 2010). The literature thus positions tax strategy as a financial governance issue rather than a purely accounting concern.

Empirical studies further indicate that strong financial governance enhances transparency and accountability, which positively affect performance by reducing agency problems and information asymmetry (La Porta et al., 2000). Tax compliance and reporting quality are increasingly integrated into financial governance frameworks, reflecting stakeholder expectations for ethical and sustainable business practices. Firms with robust governance mechanisms tend to balance tax efficiency with compliance, thereby supporting stable performance and institutional legitimacy (Soesetio, 2025; Wulandari et al., 2025). From a sustainability and future research standpoint, the literature calls for greater attention to the role of digital finance and taxation technologies in reshaping financial governance. Digital reporting systems, real-time tax monitoring, and integrated financial platforms enhance accuracy and reduce compliance costs, potentially improving performance outcomes (OECD, 2022). Future studies should explore how digital financial governance mediates the relationship between taxation and organizational performance, particularly in emerging economies and digitally transforming sectors.

#### 4.4. Cross-Disciplinary Integration and Implications for Sustainable Organizational Performance

The most significant result emerging from this systematic review is the recognition that organizational performance is best understood as a cross-disciplinary outcome arising from the interaction of economic environments, managerial capabilities, financial governance, and taxation systems. Studies that adopt integrative frameworks consistently provide richer explanations of performance variation than those confined to single disciplines (Tranfield et al., 2003; Denyer & Tranfield, 2009). The literature indicates that

performance advantages accrue to organizations capable of aligning these domains into coherent strategic systems. Cross-disciplinary integration enables organizations to manage trade-offs between efficiency, compliance, and sustainability more effectively. For example, firms that align tax strategies with financial planning and managerial objectives can optimize resource use while maintaining regulatory legitimacy (Achaddiah, 2025). Similarly, integrating economic forecasting with managerial decision-making supports resilience in uncertain environments, enhancing long-term performance stability (OECD, 2021).

From a nation-level perspective, the literature suggests that cross-disciplinary organizational performance contributes to broader economic development and fiscal sustainability. High-performing organizations generate employment, innovation, and tax revenues, reinforcing positive feedback loops between firms and institutional environments (Besley & Persson, 2014). This perspective underscores the societal relevance of cross-disciplinary performance research and its implications for policy design. Looking forward, sustainable research agendas should prioritize longitudinal and comparative studies that examine how cross-disciplinary integration evolves over time and across institutional contexts. Future research may also incorporate digital transformation, ESG integration, and global minimum tax regimes as emerging factors reshaping organizational performance dynamics. By advancing interdisciplinary collaboration, scholars can contribute to more holistic and policy-relevant understandings of organizational performance in an increasingly complex global economy.

## V. Conclusion

This study concludes that organizational performance is best understood as a multidimensional and cross-disciplinary outcome resulting from the dynamic interaction of economics, management, finance, and taxation. The systematic literature review demonstrates that economic and institutional environments provide the foundational conditions within which organizations operate, while managerial capabilities function as integrative mechanisms that translate external economic signals and regulatory constraints into strategic and operational decisions. Financial governance and taxation further shape performance by influencing resource allocation, risk management, compliance behavior, and long-term value creation. From a theoretical perspective, these findings extend existing organizational performance theories by moving beyond single-discipline explanations and reinforcing the relevance of integrative frameworks. The study contributes to theory by positioning organizational performance as an emergent construct shaped by complementary and interdependent drivers, thereby bridging gaps between economic theory, strategic management, corporate finance, and tax research. This integrative view supports the development of more holistic conceptual models capable of capturing the complexity of contemporary organizational realities.

The theoretical implications of this study are significant for advancing cross-disciplinary scholarship. By synthesizing insights from multiple domains, the research highlights the limitations of fragmented analytical approaches and underscores the value of systematic integration in explaining performance variation. The findings suggest that economic stability, managerial integration, financial discipline, and strategic tax governance should be examined collectively rather than independently to achieve greater explanatory power. Furthermore, the study advances theoretical understanding by emphasizing the role of institutional quality, governance structures, and sustainability considerations as moderating factors in the performance equation. These insights provide a robust foundation for future research, encouraging scholars to pursue longitudinal, comparative, and mixed-method studies that explore how cross-disciplinary drivers evolve over time and across institutional contexts. In this sense, the study not only consolidates existing knowledge but also opens new theoretical pathways for examining organizational performance in increasingly complex and regulated environments.

From a managerial perspective, the findings offer important implications for practitioners and policymakers seeking to enhance organizational performance in a sustainable manner. Managers are encouraged to adopt integrated decision-making frameworks that align economic analysis, strategic management, financial planning, and tax considerations into coherent organizational systems. Such

integration can reduce inefficiencies arising from functional silos, improve compliance and transparency, and strengthen organizational resilience in volatile economic conditions. The study also highlights the strategic role of taxation and financial governance, suggesting that these functions should be viewed not merely as administrative requirements but as value-creating components of performance management. For policymakers, the findings underscore the importance of stable economic policies, transparent tax regimes, and supportive institutional environments that enable organizations to perform effectively while contributing to broader economic and fiscal sustainability. Overall, this study emphasizes that achieving superior and sustainable organizational performance requires coordinated efforts across disciplinary boundaries, integrating theory and practice to meet the challenges of modern organizational ecosystems.

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