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Cloud ERP Dialectics and Accounting Conflicts: Trust Mechanisms in Cross Functional Collaboration

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A B S T R A C T

Purpose: We examine the impact of competing institutional logics imprinted in Cloud-ERP systems Economisation, Accessibility and Transparency on cross-functional collaboration (CFC) behaviour between accounting and IS (AI) professionals and the moderating role of trust-based collaboration mechanisms.
Method: A quantitative method was used, with a structured questionnaire (n = 210) from ERP-experienced respondents in Indonesian firms. Multiple and moderated regression in SPSS were employed for the analysis of the data to test direct and interaction effects
Findings: Economisation Logic had a negative effect on Collaboration Effectiveness, while Accessibility and Transparency Logics had a strong positive effect. Dialectical tensions among these logics lowered the quality of collaboration when unregulated. Trust-Based Collaborative Mechanism (TBCM), positively moderated these relationships native scored positively but significantly higher, improving cooperation and reducing conflict.
Novelty: This work is the first to provide an integrated model integrating dialectical institutional logics and trust-based mechanisms in the Cloud-ERP sector not much of such work done before particularly in the emerging economics.
Implications: The results offer worldwide lessons for ERP system managers, implementing consultants, and policy makers in how to reconcile competing logics of departments and develop trust mechanisms for bolstering ERP project success and cross-functional alignment in enterprise's digital transformation.

1. Introduction

Under the context of digital transformation, Cloud-Based Enterprise Resource Planning (Cloud-ERP) has been considered as a major breakthrough for improving organizational integration, agility and scalability. Cloud-ERP integrates cloud computing with regular ERP functionality in organizations to streamline the business operations and adapt to the changing market requirements. Recent worldwide trends have shown a rapid increase of Cloud ERP adoption in all industries with the real-time analytical needs, cost elasticity, decentralised access to ERP functionality as driver factors (Qian 2025; Qiu et al. 2025). It is worth noting that Cloud-ERP adoption is particularly salient after

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the spread of COVID-19 in the post-pandemic work environments, companies are increasingly looking for systems that can provide support for hybrid work arrangements, facilitate cybersecurity resilience and provide financial visibility across dispersed networks (Groh et al. 2025). Nonetheless, despite the increasing adoption of technology by the organizations, there are inherent dialectics opposing tensions such as efficiency vs transparency, accessibility vs restriction and flexibility vs control (Elliott, P., and MacCarthaigh 2025). These dialectics are more than technical - they reflect underlying structural problems when reconciling disparate professional logics within organizations, especially between the accounting and IS domains.

Whilst Cloud-ERP is potentially transformative, there are still substantial problems at the nexus of accounting and IS. This happens when, due to conflicting logics from different professions, professionals in an organization are misaligned IS professionals value robustness and scale whereas accounting professionals are concerned with compliance, financial accuracy, and data privacy (Tavasoli 2024). This discrepancy commonly results in poor collaboration, slow implementation, and failure to build bridges for systems change (Zarour, Alzabut, and Al-Sarayreh 2025). Without trust-based collaboration, these dialectics can lead to siloed decision making and reduce the impact of ERP (Luo, Zuo, and Tong 2025). Recent research also suggests that tensions not resolved can lead to strategic drift in ERP projects, especially when governance mechanisms are fuzzy, or where trust between professional groups is low (Dindar 2025). Consequently, the question of how accounting and IS logic integration can be handled in Cloud-ERP setups has evolved into a pressing and challenging organizational problem.

This study is informed by institutional logics theory (Thornton, Ocasio, and Lounsbury 2012), which elaborates how different professional fields accounting and IS in this case are guided by different logics that influence their beliefs, actions, and resistance. Sociotechnical Systems Viewpoint From a sociotechnical systems viewpoint, ERP adoption is affected by the complex relationship between its people, structures and technologies. The ethos of accounting as a practice en-meshed in a philosophical tradition of stewardship and transparency is thus opposed to the logic of IS as one of innovation and scale (Quattrone, 2016). These two opposing paradigms play out in dialectical tensions in the implementation of Cloud-ERP. In addition, CT offers a vehicle for exploring the extent to which context-specific mechanisms trust-based collaboration, for example can mitigate the negative impact of these professional misalignments on cross-functional collaboration (Chenhall and Langfield-Smith 2003).

While there is a wealth of literature on Cloud-ERP implementation, significant gaps exist in terms of knowledge related to how organizations handle the dialectical tensions arising between professional logics. There are a few studies that empirically reflect that Cloud-ERP can improve agility and data integration in an organization (Gupta et al. 2018; Hong et al. 2024; Overdal, Haddara, and Langseth 2023), and on the other hand some note its weaknesses, such as lack of transparency, vendor lock-in, and decoupling of legacy systems (Gholami et al. 2016; Schneckenberg et al. 2021). In contrast, the literature on the success of IS-accounting collaboration in ERP settings yields conflicting results (Li, Chang, and Yen 2017; van der Veeken and Wouters 2002). In several studies, the role of the collaboration mechanisms, including trust, is missing in overcoming these tensions (Wolf et al., 2020; Schiavi et al., 2024). Further, although

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the literature has focused on either technical or management aspects, very few have applied a dialectical perspective, addressing how competing logics can be balanced depending on context (Carlsson-Wall et al., 2022; Oliveira, 2017). Hence, this study incorporates a new integrative model in which Economisation Logic (EL), Accessibility Logic (AL) as well as Transparency Logic (TL) impact on Cross-Functional Collaboration Effectiveness (CFCE) and how Trust-Based Collaborative Mechanisms (TBCM) can moderate these relationships. This integrative strategy offers a more comprehensive perspective of ERP related conflicts and provides practical routes to address professional siloes.

The main aim of this research is to explore the effect of Cloud-ERP dialectics especially economisation, accessibility and transparency logics on cross-functional collaboration of accounting and IS experts. Within this context, it considers trust-based collaborative mechanisms as a buffer in reducing professional conflicts surrounding ERP, and consequently improving ERP integration. The aforementioned relationships are empirical relationships to be tested in the proposed hypotheses. The results would have theoretical implications in advancing ERP research by combining institutional logics, trust theory, and cross-functional collaboration theory. Practically, the findings could provide managers, systems implementers and policy makers with ideas to develop more integrated EPR strategies that are congruent with accounting integrity and system scalability and to foster a more sustainable digital transformation worldwide.

2. Critical Review

2.1 Economisation logic (EL) and collaboration

Cloud ERP enforces Economization Logic that seeks for cost minimization mainly by not adapting to or by not complying firm-specific systems. This leads to a tension between accountants, who focus on compliance and the data quality of regulatory reporting, and information systems (IS) professionals, who focus on the operational scalability of the information infrastructure (Ammar & Mardini, 2021). Compelling alignment around functional areas to cut costs lowers everyone's degree of collaboration and joint ownership of execution. It has been reported by Grubisic (2014) and Xu and Mahenthiran (2021) that the financial incentives would be more important for the SDC to reach than the control conditions, which represent the obstacles for the participatory decision making. As such, ERP may undermine cross-functional collaboration as it can facilitate siloed instead of integrative goals (Rosati & Lynn, 2017; Carlsson-Wall et al., 2022).

H1: Economisation logic (EL) negatively affects Cross-Functional Collaboration Effectiveness (CFCE) due to conflicting professional priorities.

2.2 Accessibility logic (AL) and Collaboration

Accessibility reasoning in Cloud-ERP enables you to access data anytime, anywhere and also in real-time across functions, thereby promoting transparency, and agility for decision makers within your organization. Cross-functional teams, especially accounting and IS personnel, will be able to collaborate more easily when systems can be accessed irrespective of time and location, and the delays associated with work flow processes (Lozano-Almansa et al., 2023). That access can improve responsiveness to compliance needs, and operational updates. According to Gupta et al. (2017) and Schiavi et al. (2024), allowing prompt financial control and system debugging through accessibility. Accordingly, AL improve CFCE by matching access to information with collaborative requirements (Damali et al., 2021; Carlsson-Wall et al., 2022).

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H2: Accessibility logic (AL) positively affects Cross-Functional Collaboration Effectiveness (CFCE) by enabling real-time information sharing.

2.3 *Transparency logic (TL) and collaboration*

The rationale of transparency revolves around the visibility, the traceability and auditability of data in the cloud ERP systems, the essentials of compliance driven processes including accounting. Transparent systems in a controlled environment provide an explicit premise for accountants and IS Practitioners expectation on data governance and internal control and even cyber security standard (The System Impact in Malaysia, 2017). System transparency is situaton-dependant and fosters accountability and lowered degree of ambiguity. The research of Basu et al., 2023) and Oliveira (2017), improving the data transformation, data flows and user access visibility on the documents is related to the increase of cooperation and trust among departments. Therefore, TL complements CFCE, particularly under a high regulatory amount (Carlsson-Wall et al., 2022; Schiavi et al., 2024).

H3: Transparency Logic (TL) positively affects Cross-Functional Collaboration Effectiveness (CFCE), particularly in highly regulated environments.

2.4 *The role of interaction logic on collaboration*

Due to the existence of EL, AL and TL logic jointly, this brings about conflicting requirements which generate dialectical tensions within Cloud-ERP ecosystem. For example, the cost efficiency driver (EL) may be at odds with the requirements for trustworhy and transparent systems (TL) and broad accessibility (AL) may be a barrier to strict governance mechanisms. Such tensions may cause uncertainty regarding priorities, conflicting objectives, and loss of effectiveness of cooperation between accounting and IS professionals (Quinn & Strauss, 2017; Carlsson-Wall et al., 2022). In the absence of integration between these logics, fragmentation will occur in organizations, and there will be friction in ERP's implementation (Xu & Mahenthiran, 2021; Lozano-Almansa et al., 2023), which leads to the reduction and fall-0off in CFCE (Schiavi et al., 2024; Oliveira, 2017).

H4: The combined presence of EL, AL, and TL generates dialectical tensions that negatively affect CFCE without mitigating mechanisms.

2.5 *Trust based collaborative mechanism (TBCM)*

Trust-Based Collaborative Mechanisms (TBCM) are essential in reconciling conflicting professional rationales between accounting and IS professionals in Cloud-ERP implementation. Trust encourages openness, minimises defensive behaviours and favours sharing of knowledge – fundamental for overcoming contradictory interests that raise from the economisation logic (EL) (Wolf et al., 2020). TBCM mitigates the negative effect of EL on collaboration by fostering joint decision-making (H5). Furthermore, in accessibility logic (AL) trust strengthens the understanding between each-others about data governance and related access control, which in turn increases its effect in the context of ours on CFCE (H6) (Oliveira, 2017). In support of TL trust offers the assurance in security protocols and regulatory requirements, which is enhanced by trust on the interdepartmental alignment (H7) (Rosati & Lynn, 2017). TBCM is also of high importance to manage the joint tensions created by the EL, AL and TL interaction, drawing on a common culture of compromise and adaptation (H8) (Carlsson-Wall et al., 2022). In and of itself trust acts as a social communicator in the implementation of an ERP by directly facilitating communication, lessening resistance, and increasing interdepartmental collaboration (H9) (Quinn & Strauss, 2017; Schiavi et al., 2024). Thus in addition to directly moderating the individual

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relationships, TBCM functions as a strategic enabler of ERP success.

H5: TBCM moderates the negative relationship between EL and CFCE.
H6: TBCM positively moderates the relationship between AL and CFCE through mutual understanding and access governance.
H7: TBCM enhances the positive effect of TL on CFCE by reciprocally ensuring compliance and security behaviour.
H8: TBCM diminishes the detrimental effect of merged dialectical tension (EL, AL, TL) on CFCE.
H9: TBCM is positively directly related to Cross-Functional Collaboration Effectiveness (CFCE).

3. Method Innovations

3.1 Research design

Quantitative cross-sectional research illustrates Cloud-ERP dialectics (including; EL, AL, TL), effects on CFCE when moderated by TBCM. The design is appropriate for causal relationships testing between a number of constructs in a naturalistic organizational context and consistent with current trends that practice ERP-enabled collaboration in accounting and IS (Hair et al., 2021). The study is concentrated on Cloud-ERP adoption in the past five years (2020–2024) for the applicability and timeliness of the data.

3.2 Population and sample

This research population is employees working in accounting, finance, and IT/IS who work in Indonesian organisations adopting Cloud-ERP from 2020 to 2024. These enterprises range from private and non-profit organizations to state and local government agencies, spanning manufacturing, healthcare, education, retail and financial services. Purposive sampling of professionals directly involved in executing ERP implementation and interdepartmental coordination was employed. We managed to obtain 210 usable responses distributed online and offline from four biggest cities in Indonesia i.e. Jakarta, Surabaya, Bandung and Yogyakarta. The number of participants is above the minimum standard for multiple regression analysis, which is generally between 10-15 observations for every predictor variable (Green, 1991). This number of samples will ensure our findings to be a relatively unbiased representation of larger Indonesian mid- to large-scale firms.

3.3 *Data collection*

The information was collected through n a structured questionnaire from February to April 2025. The instrument was developed based on validated instruments in previous research and was developed to address people's perceptions of cloud-ERP logics, trust, and collaboration. It is divided into five sections: (1) demographic data, (2) ERP based use, (3) perception of EL, AL, TL (4) TBCM and 5) CFCE. All items were rated on a 5-point Likert scale (1 = strongly disagree to 5 = strongly agree). Item Pilot test The questionnaire was given to 30 people to test, before full scale implementation and all items showed Cronbach's alpha > 0.70, indicative of excellent internal consistency.

For data means to reflect the reality, only employees from enterprises that implemented Cloud-ERP system for more than a year were selected. Missing, out of range, and response biases were ruled out across the data. Ethical approval was received, and all participants were informed about matter of confidentiality and anonymity based on Indonesian regulation against data repository.

3.4 *Measurement and operationalization*

This study's measurement of the variables is designed to reflect the multi-dimensionality of Cloud-ERP dialectics together with the impact on cross-functional collaboration. Economisation Logic (EL) is operationalized using four-item scale (EL1–EL4) which measures the focus of the

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organization on utilising cost-reduction strategies such as low/no customization and cloud cost priority, as suggested by Ammar & Mardini (2021) and Xu & Mahenthiran (2021). Accessibility Logic (AL) is represented by system mobility, data availability across departments, and responsiveness (adapted from Gupta et al. (2017) and Schiavi et al. (2024). Transparency Logic (TL) has been operationalized in terms of dimensions like visibility of the audit trail, transparency in user access rights, and monitoring for meeting regulatory compliance (Rosati & Lynn, 2017; Basu et al., 2023). For the moderating variable, Trust-based Collaborative Mechanism (TBCM) is composed of interpersonal trust, fairness, mutual respect, and openness to knowledge sharing–conforming to the conceptualization by Wolf et al. (2020) and Oliveira (2017). Lastly, Cross-Functional Collaboration Effectiveness (CFCE) is operationalized using measures for information sharing in terms of joined planning activities, interdepartmental coordination, and shared ERP goals, adapted from Carlsson-Wall et al. (2022) and Quinn & Strauss (2017). Both constructs are assessed with a 5-point Likert scale, so that the provided answers remain comparable and comparable.

4. Innovations Result and Discussion

4.1 Descriptive statistics

Table 1 provides the descriptive statistics of the five major variables studied across 210 participants. The average scores for AL (M = 4.12, SD = 0.52), TL (M = 4.06, SD = 0.61), and TBCM (M = 4.08, SD = 0.57) reveal that the average perceptions of these factors are positive, and they reflect that system usability, transparency, and interdepartmental trust are high Cloud-ERP environments in general. Cross-Functional Collaboration Effectiveness (CFCE) also obtained a high mean (M = 4.02, SD = 0.55), which suggests a high intensity collaboration between accountants and IS professionals. On the other hand, Economisation Logic (EL) received a relatively lower mean score (M = 3.41, SD = 0.65), indicating that the considerations for cost-efficiency may have introduced tensions or constraints that were not perceived in a very positive way. The moderate standard deviations of all variables indicate consistent range of responses and as such, data used in further analysis seems reliable and representative. These descriptive results indicate a promising basis for investigations about how the two types of logics and the moderating effect of trust affect the effectiveness of collaboration.

4.2 Reliability and Validity of Instruments

The reliability test result of all measuring instruments by Cronbach's Alpha as an increasingly known internal consistency index is presented in Table 2. Four items were used to measure each construct, and all constructs were above the recommended reference value of 0.70 (Nunnally & Bernstein, 1994), confirming the high internal reliability. Trust-based collaborative mechanism (TBCM) had the highest Cronbach's alpha coefficient (α = 0.872), and cross-functional collaboration effectiveness (CFCE) had the second highest (α = 0.861), whereas accessibility logic (AL) registered the lowest coefficient of 0.835–pointing to high internal consistency of the items involved in trust, collaboration and the system being used. The other two subscales, Transparency Logic (TL) and Economisation Logic (EL) also had good reliability with Cronbach's α of 0.813 and 0.791 respectively. These findings support the validity and downstream biasness of subsequent hypothesis testing by indicating that the measure used in this study is psychometrically valid and accurately representative of the data for regression analysis.

4.3 Classical assumption

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Classical assumption tests were performed to ensure the robustness of the linear regression model before inferential analysis. Normality of data was tested by the Kolmogorov–Smirnov test, and all the variables generated $p > 0.05$ and this indicated that residuals are normally distributed. The Variance Inflation Factor (VIF) ranging from 1.182 to 2.031, were all less than 10, suggesting no collinearity between independent variables. The homoscedasticity was checked using a scatterplot standardized residuals vs. fitted values and a random pattern, which was not funnel-shaped, was observed, i.e. the variance of the errors was constant. Finally, linearity was verified through partial regression plots, which showed that there were linear relationships between each independent variable and the dependent variable (CFCE). Taken together, these diagnostics all suggest that all the classical regression assumptions were not violated, and the regression results in later sections are reliable and robust.

4.4 Multiple Linear Regression (Direct Effect Analysis)

We tested the direct effects of Cloud-ERP on CFCE via the dialectical logics (EL, AL, and TL) using multiple linear regression. As captured in Table 4, the model is significant ($F = 63.12$, $p = 0.003$) and reported R^2 value of 0.478 shows that around 47.8% of the variance in CFCE is accounted by the three predictors. In particular, EL has a strong negative effect on CFCE ($\beta = -0.214$, $p = 0.002$), suggesting that cost-oriented mindsets generate tension in interdepartmental collaboration. On the other hand, AL ($\beta = 0.301$, $p < 0.001$) and TL ($\beta = 0.266$, $p = 0.003$) have significantly positive influences on CFCE, which means that real-time accessibility and system transparency promote collaboration between accounting and IS specialists. These results provide empirical evidence for the hypothesized dialectics and their separate effects on interfunctional coordination in Cloud-ERP settings.

4.5 *Moderated Regression Analysis*

Moderation testing to analyze the moderator effect of the Trust-Based Collaborative Mechanism (TBCM) in the link between Cloud-ERP dialectics and Cross-Functional Collaboration Effectiveness (CFCE) a moderation regression analysis has been used. As presented in Table 4, the addition of interaction terms greatly increased prediction value of the model with R^2 0.582 and adjusted R^2 0.570 on the level moderated and also after moderation 58.2% variance in CFCE is explained. The model as a whole is of significance ($F = 64.112$, $p < 0.001$), which indicates the stability of the full model.

Statistically, all interaction effects of the three logics (EL, AL, TL) and TBCM are significant. More precisely, TBCM significantly attenuates the negative influence of Economisation Logic ($\beta = 0.151$, $p = 0.013$) and strengthens the positive associations of CFCE with both Accessibility Logic ($\beta = 0.162$, $p = 0.007$) and Transparency Logic ($\beta = 0.194$, $p = 0.002$). In addition, the interaction of Combined Dialectics × TBCM ($\beta = 0.146$, $p = 0.021$) shows that TBCM helps to offset a negative effect of multiple conflicting logics on collaboration effectiveness. Lastly, TBCM has a significant positive direct effect on CFCE ($\beta = 0.228$, $p < 0.001$). These results provide solid backing to hypotheses H5 through H9 and underline the specific role trust mechanisms play enabling cross-functional synergy and interplay between incurrence and reconciliation of dialectical ERP tensions.

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Table 1. Descriptive Statistics of Study Variables

Variable	N	Mean	Std. Deviation	Minimum	Maximum
Economisation Logic (EL)	210	3.41	0.65	2	5
Accessibility Logic (AL)	210	4.12	0.52	2.5	5
Transparency Logic (TL)	210	4.06	0.61	2.25	5
Trust-Based Collaborative Mechanism (TBCM)	210	4.08	0.57	2	5
Cross-Functional Collaboration Effectiveness (CFCE)	210	4.02	0.55	2.75	5

Table 2. Reliability Test of Variables

Variable	Number of Items	Cronbach's Alpha
Economisation Logic (EL)	4	0.791
Accessibility Logic (AL)	4	0.835
Transparency Logic (TL)	4	0.813
Trust-Based Collaborative Mechanism (TBCM)	4	0.872
Cross-Functional Collaboration Effectiveness (CFCE)	4	0.861

Source author 2025

Table 3. Classical Assumption Diagnostic Summary

Test Type	Indicator	Result	Interpretation
Normality	Kolmogorov-Smirnov (p > 0.05)	All p-values > 0.05	Data distribution is normal
Multicollinearity	VIF values	Range: 1.182 – 2.031	No multicollinearity detected
Homoscedasticity	Residual Scatterplot	Random spread	Constant variance across residuals
Linearity	Partial Regression Plots	Linear patterns observed	Relationships are linear

Source author 2025

Table 4. Regression Findings (Model 1 - Direct Effects)

Predictor	UnCoeff. (B)	Std.	(β)	t	p-value
Constant	1.223	0.246	-	4.989	0.001
Economisation Logic (EL)	-0.185	0.059	-0.214	-3.124	0.002
Accessibility Logic (AL)	0.275	0.057	0.301	4.822	0.000
Transparency Logic (TL)	0.234	0.057	0.266	4.112	0.003
R^2			0.478		
Adjusted R^2			0.468		

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Predictor	UnCoeff. (B)	Std.	(β)	t	p-value
F-value				63.12	0.003

Source author 2025

Table 5. Moderated Regression Results (Model 2 – Interaction Effect)

Interaction	β	t	p-value
EL × TBCM	0.151	2.502	0.013
AL × TBCM	0.162	2.733	0.007
TL × TBCM	0.194	3.081	0.002
Combined Dialectics × TBCM	0.146	2.324	0.021
TBCM (Direct to CFCE)	0.228	3.599	0
R^2 (Model 2)			0.582
Adjusted R^2			0.57
F-value			64.112
Sig.			0

Source author 2025

4.6 Visual Interaction Effects

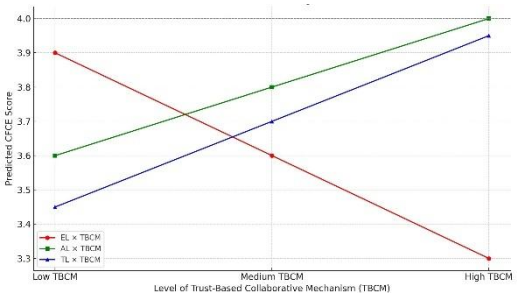

Figure 1. Interaction Effect TBCM

Figure 1. provides a visualised overview of the moderating role of TBCM in the relationship between every Cloud-ERP dialectical logic EL, AL and TL and CFCE. The lines plotted in Figure 3 show that TBCM has the ability to reduce the negative influence of EL on CFCE from low to high level of TBCM, indicating that trust mechanisms enable accounting and IS professionals to reconcile tensions in the face of cost. In contrast,impacts as a result of [Ref] TBCM The indirect effects of AL and TL on CFCE is strengthened when TBCM is high, indicating that trust lead to more collaboration when there is high availability of information in the organization. These trends indicate that TBCM is a mediator not only of negative effects but also of positive effects of other logics, supporting its role as a cross-functional strategic integrator in Cloud-ERP settings. This image is consistent with H5 to H8 and is in line with existing empirical research that highlights trust as a central driving factor in the generation of interdepartmental synergies (Wolf et al., 2020; Oliveira, 2017).

4.7 Discusion

This paper contributes to the advanced theorisation of a conflicting plurality of institutional logics embedded in Cloud-ERP systems and their impetus for cross -functional collaboration between accounting and IS professionals. The findings highlight the importance of trust-based collaborative mechanisms (TBCM) in reducing dialectical tensions, and promoting collaboration, especially when professional interests compete. It also enriches concepts related to Cloud-ERP acceptance in the literature by identifying the relative impact of the economisation, access and transparency institutional logics, which have seldom been investigated at the same time and interactively in the same model.

The negative impact of EL on CFCE highlights the inherent tension between cost

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saving" imperatives and overall strategic goals of collaborative integration. In a Cloud-ERP environment, decision-making that prioritises cost efficiency, such as restricting customisations or standardising on modules, maybe resonant with the concerns of the IS departments concerned with scalability or automation. However, such decisions commonly are in conflict with the requirements of accountants, who value accurate reporting, audit trails, and adherence to regulations (Carlsson-Wall et al., 2022; Ammar & Mardini, 2021). Parallel concerns have also found an echo in international literature by revealing that an excessive emphasis on cost cutting can be seen to compromise user satisfaction, bring about operational misfit and face internal resistance (Seethamraju, 2015; Gupta et al., 2017). On the regional level, a number of Indonesian organisations especially SMEs also deal with the trade-offs between the affordability of ERP and its adaptability at the cost of limited cross-functional communication (Usman et al., 2019).

On the contrary, we find that AL and TL have significant positive relationships with Collaboration Effectiveness. The ability to collaborate in real time between finance and IT teams is facilitated by access based in the cloud - whether its mobility, simultaneous access or user-friendly interface. This extends the findings of Schiavi et al. Global inclusive comparison supported (García-Valls, Dubey, and Botti 2018; Sze, Salo, and Tan 2024) to illustrate how the decentralized nature of the cloud environment enables more seamless coordination in organizations that are dynamic and dispersed geographically. In a country of a wide digitalization processes within public and private organizations Kolding et al. (2019), the importance on accessibility is of high value in both regarding bridge skill gaps and in being innovative in conducting implementation the data accessibility to all departments in the (BPS, 2023).

Transparency Logic also makes very good sense especially for highly regulated industries. Improved auditability, role-based access, and real-time logging can help create accountability and diminish opportunistic behavior (Saurabh, Rani, and Upadhyay 2024). The increased compliance obligations in the Indonesian context, particularly in relation to financial reporting under OJK standards and tax transparency requirements to which accountants are subject, are being met by accountants through the use of ERP systems (Juhro, Syarifuddin, and Sakti 2025). By developing greater transparency through technical integration, the IS and accounting departments may better cooperate, thus minimizing intradepartmental rivalry and promoting teamwork.

Notably, this study's assessment of dialectical tension in the form of EL, AL, and TL combined suggests that if not suppressed by mitigating mechanisms, these logics can in fact lead to contradictory expectations with detrimental effects on collaborative outcomes. This interaction effect illuminates an important theoretical contribution, that even good logics such as accessibility and transparency can be undone by stronger economisation pressures when collaboration was not deliberately facilitated by the organizational design. In reality, such a conflict is often evident in an ERP implementation project, where in accordance with limited financial resources, a global solution cannot be used to meet the particular user's situation.

To respond to this tension, the moderating effect of TBCM comes into play as a theoretically meaningful and managerially feasible factor. The results indicate that TBCM attenuates the negative association between EL and CFCE and

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amplifies the positive effects of AL and TL on CFCE. Trust rooted in respect, collaboration and integrity acts as a key enabler of cross-functional success. Chen, Lin, and Yen (2014), Panteli and Sockalingam (2005), demonstrate that flexible trust-based mechanisms encourage knowledge sharing, decreasing defensive behaviors and aligning conflicting department goals. In the Indonesian context wherein organizational culture is inclined more to hierarchy and role definitions, trust enhancing devices in the form of shared ERP committees, common KPI (Key Performance Indicators) frameworks and joint budgeting sessions can be quite crucial.

Indeed, the significant direct positive effect of TBCM on CFCE suggests that TBCM plays a role beyond of a moderator. This result indicates that trust is not only critical in the resolution of tending conflicts but also requisite to any kind of interdepartmental cooperation in an ERPS context. For multinationals operating in Indonesia or other less-mature markets, including trust-building measures into ERP training, system governance, and change management can be a lever for enabling long-term digital integration.

5. Conclusion

The article demonstrates that the interaction of institutional logics in Cloud-ERP Economisation Logic(E L), Accessibility Logic (A L) and Transparency Logic(T L), affects Cross-Functional Collaboration Effectiveness (CFCE) between accountants and information systems professionals. Although EL negatively impacts collaboration from cost priority perspective, both AL and TL have a positive impact by promoting openness and online availability of data. But unresolved dialectical tensions caused by these logics co-acting can diminish collaborative outcomes. Crucially, Trust-Based Collaborative Mechanism (TBCM) not only diminishes the negative implications of cost-centric logics but also augments the positive effect of access and transparency, lifting up CFCE respectively. These results underscore the importance of institutionalizing trust-building mechanisms, such as joint ERP committees, shared responsibility and common goal-setting to resolve professional disputes and ensure successful Cloud-ERP integration. Contributing empirical evidence from the Indonesian and the broader context, the research delivers a theoretically grounded strategic framework for addressing ERP-induced tensions and enabling shared digital transformation in modern firms.

CRediT authorship contribution statement

Wahyu Adi Wibowo: Conceptualization, Methodology, Formal analysis, Writing – original draft, Supervision.

kurnia adi cahyanto: Data curation, Validation, Visualization, Writing – review & editing, Investigation.

Data availability statement

The data that support the findings of this study are available from the corresponding author upon reasonable request. All participant responses were anonymized to ensure confidentiality.

Ethical statement

This study was conducted in accordance with ethical research guidelines. Ethical approval was obtained from the Faculty Ethics Committee at Universitas Selamat Sri, Kendal, Indonesia. Informed consent was obtained from all participants prior to data collection.

Declaration of the use of AI

The authors confirm that no generative AI tools were used in the writing of the manuscript. However, language editing and grammar improvement were supported using AI-assisted

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proofreading tools, and the authors have verified the scientific content independently.

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Declaration of competing interest

The authors declare that they have no known competing financial interests or personal relationships that could have appeared to influence the work reported in this paper.

Image and Data Table

A. Table Risaecrh Apendix Data

Table 1. Measurement of Variables, Indicators, and Sources

Variable	Code	Indicator Statement	Sources
Economisation Logic (EL)	EL1	The organization prioritizes cost-efficiency when adopting Cloud-ERP.	Ammar & Mardini (2021); Xu & Mahenthiran (2021)
	EL2	Customization is minimized to reduce implementation costs.	
	EL3	Cloud-based ERP was selected to reduce infrastructure spending.	
	EL4	Cost rationalization is more important than integration flexibility.	
Accessibility Logic (AL)	AL1	ERP data is accessible anytime and from any location.	Gupta et al. (2017); Schiavi et al. (2024)
	AL2	Cloud-ERP enables real-time access for multiple users across departments.	
	AL3	The system supports mobile device access to ERP functions.	
	AL4	The organization relies on cloud responsiveness to support daily decisions.	
Transparency Logic (TL)	TL1	The ERP system provides clear audit trails for all transactions.	Rosati & Lynn (2017); Basu et al. (2023)
	TL2	Access roles and user permissions are well-defined and visible.	
	TL3	The organization maintains visibility over data flows and system changes.	
	TL4	Compliance features are embedded and monitored through Cloud-ERP.	
Trust-Based Collaborative Mechanism (TBCM)	TBCM1	There is mutual trust between accounting and IT departments.	Wolf et al. (2020); Oliveira (2017)

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Variable	Code	Indicator Statement	Sources
	TBCM2	Team members openly share relevant information for ERP implementation.	
	TBCM3	Cross-functional collaboration is based on perceived fairness and respect.	
	TBCM4	Joint decision-making is facilitated by shared goals and trust.	
Cross-Functional Collaboration Effectiveness (CFCE)	CFCE1	Departments engage in joint planning and problem-solving related to ERP.	Carlsson-Wall et al. (2022); Quinn & Strauss (2017)
	CFCE2	ERP implementation involves coordinated support between functions.	
	CFCE3	Conflicts between accounting and IT are resolved constructively.	
	CFCE4	Both departments align their efforts to achieve common ERP goals.	

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