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THE RELATIONSHIP BETWEEN FINANCIAL REPORTING AGGRESSIVENESS AND TAX AUDIT RISK IN PUBLIC COMPANIES

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Abstract

This research aims to examine the relationship between financial reporting aggressiveness and tax audit risk in listed companies through a literature review approach. Aggressive financial reporting is a strategy used by companies to manipulate accounting numbers in order to achieve certain goals, including tax avoidance. This strategy has the potential to increase the risk of a tax audit because striking differences between commercial and fiscal financial statements may trigger the attention of tax authorities. Through a systematic review of various previous studies, it was found that the majority of research shows a positive relationship between these two variables, although the results vary depending on the institutional context, quality of governance, and company characteristics. This research also identified gaps in the literature, especially regarding the lack of studies in developing countries such as Indonesia and the lack of integration between accounting and tax perspectives.

Keywords: Aggressiveness of Financial Reports, Tax Audit Risk, Public Companies

INTRODUCTION

Transparency and reliability of financial reports are important elements in maintaining the trust of stakeholders, including investors, creditors and the government. Financial reports that are prepared honestly and accurately reflect the company's actual financial condition. Stakeholders use this information for economic decision making (Ved & Sjarief, 2022). Therefore, unreasonable financial reporting practices can create information risks. Inaccuracy of information in financial reports can harm many parties.

However, in practice, not all companies present financial reports conservatively. Some companies take aggressive actions in financial reporting, such as manipulating accruals or carrying out earnings management (Adnan et al., 2024). This practice is known as financial reporting aggressiveness. This aggressiveness can take various forms, ranging from accelerated revenue recognition to deferred expenses. The general goal is to improve the company's financial image in the eyes of investors and the public.

Public companies tend to have greater incentives to carry out aggressive financial reporting. This is caused by capital market pressure, performance demands and shareholder expectations. This pressure can encourage management to maximize short-term profits in a way that is not completely ethical (INDYK, 2023). Apart from that, the existence of managerial incentives such as profit-based bonuses is also a driving factor. As a result, aggressive reporting practices are becoming increasingly common among public companies.

The practice of aggressive financial reporting is not only risky from an accounting perspective, but also has implications for taxation. When a company aggressively manages profits, this has the potential to affect the amount of tax owed. Tax authorities may consider these actions as an attempt to avoid tax (Bakhiet, 2024). Therefore, companies that are aggressive in their financial reporting are at greater risk of being targeted by a tax audit. This relationship raises concerns about corporate tax compliance generally.

Tax audit risk itself is the possibility of an entity being examined by the tax authority because it is suspected of discrepancies in tax reporting. Tax authorities use various indicators to determine which companies to audit. One of them is financial indicators that reflect irregularities, including striking differences between commercial profits and fiscal profits (Alqatan et al., 2024). In this case, the aggressiveness of financial reports could trigger attention from the tax authorities. The higher the level of aggressiveness, the more likely an audit will be performed.

Several previous studies have examined the relationship between financial reporting aggressiveness and tax audit risk. Most studies show that aggressive accounting practices increase the likelihood that a company will be audited. These studies generally use a quantitative approach with indicators such as discretionary accruals and book-tax differences (Marlim, 2023). However, the results of these studies still vary and are not completely conclusive. In addition, most of the studies were conducted in foreign contexts.

In Indonesia, research discussing the relationship between financial reporting aggressiveness and tax audit risk is still limited. In fact, the regulatory context and taxation system in Indonesia has its own characteristics. This is an opportunity to conduct a comprehensive literature review to map the relationship between these two variables. This kind of study is important to provide in-depth understanding and become the basis for further empirical research (Anggraini & Wismawati, 2024). Apart from that, the results of the study can provide input for regulators in formulating more effective supervisory policies.

With this background, it is necessary to carry out in-depth literature research regarding the relationship between financial reporting aggressiveness and tax audit risk. This study will examine relevant theories and the results of previous research that has been carried out in various countries. The goal is to formulate a more comprehensive understanding of how financial reporting practices influence the likelihood of a tax audit. In addition, it is hoped that this research can identify existing research gaps and propose a future research agenda. Thus, the results can contribute both theoretically and practically.

RESEARCH METHOD

This research uses a systematic literature review (SLR) approach to evaluate and synthesize the results of previous research discussing the relationship between financial reporting aggressiveness and tax audit risk. A systematic review was chosen to ensure that the literature search, selection and analysis process was carried out in a structured and transparent manner. Data sources were obtained from various national and international journal databases such as Scopus, Web of Science, Google Scholar, and Sinta. The articles studied include scientific journals, conference proceedings, as well as relevant research reports that discuss one or both of the main variables, namely the aggressiveness of financial reports and tax audit risk. This approach aims to obtain a comprehensive understanding of various academic perspectives that have been published previously.

The inclusion criteria used include: articles published within the last 10 years, written in Indonesian or English, have a focus on public companies, and explicitly discuss the relationship between financial reporting aggressiveness and tax audit risk. Meanwhile, exclusion criteria include articles that are purely conceptual in nature without empirical data, studies that focus on the public sector or private companies, and publications that have not gone through a peer-review process. The analysis steps were carried out in stages, starting with the identification and selection of relevant articles based on title, abstract and keywords. Next, a coding process was carried out on the variables, methods and main findings contained in each study. Finally, analysis was carried out thematically to group patterns of findings, identify research gaps, and develop a comprehensive synthesis regarding the relationship between the two variables studied (Earley, M.A. 2014; Snyder, H. 2019).

RESULT AND DISCUSSION

General Findings of Previous Research

Research on the relationship between financial reporting aggressiveness and tax audit risk has shown a significant increase in the last decade. This is in line with increasing attention to corporate governance practices, tax compliance and transparency of financial information (Astuti et al., 2023). Most publications come from international journals covering developed countries such as the United States, England and Australia. However, several studies are also starting to emerge from developing countries, including Indonesia and Malaysia. This trend shows that this issue is relevant in various financial and tax system contexts (Russu, 2023).

In terms of methodological approach, most previous studies used quantitative methods based on secondary data. The data used generally comes from public company financial reports, tax reports and stock market data. Several studies utilize a panel data approach with regression techniques to test the relationship between variables (Nurmayanty & Maryanti, 2024). In addition, there are also studies that use discriminant or logistic analysis techniques to predict the likelihood of a tax audit. Qualitative studies are still relatively rare, but are starting to gain attention in uncovering managerial motivations behind reporting aggressiveness.

The financial report aggressiveness variable in the literature is generally measured through accounting indicators such as discretionary accruals, which are calculated using the modified Jones model. This indicator reflects the extent of the manager's influence on financial reports outside normal business activities. Apart from that, there is also a book-tax differences (BTD) proxy, which measures the difference between accounting profit and taxable profit as a reflection of tax avoidance strategies (Nickpour et al., 2022). Several studies use the effective tax rate (ETR) as an indication of how much tax burden the company bears in real terms. Each indicator has advantages and limitations depending on the context and research objectives (Widuri et al., 2024).

Meanwhile, the tax audit risk variable is more difficult to measure directly due to limited public data regarding audit activities by tax authorities. Therefore, some researchers use proxies such as audit frequency, number of tax corrections, or fines and penalties imposed on companies. In countries with more open tax systems, such as the United States, audit data from the IRS is available and frequently used (David, 2022). However, in developing countries, audit risk indicators are often constructed from annual reports, media reports, or perception surveys. This creates its own challenges in making comparisons across studies.

Several studies have identified that companies with high discretionary accruals tend to have a greater audit probability. This is assumed because accounting aggressiveness can be an early indicator for tax authorities to suspect potential non-compliance. Likewise, a large BTD value is considered a signal of tax avoidance, which carries a high risk from an audit perspective. However, this relationship is not always consistent across all country contexts or industrial sectors (Kartadjumena & Nuryaman, 2024). Therefore, it is important to pay attention to moderating variables that may influence this relationship.

In terms of publication trends, this topic is increasingly developing with the integration of accounting and tax approaches in one analytical framework. Several recent studies have begun to combine agency theory, information asymmetry, and tax compliance theory to explain variable relationships. This trend shows a shift from just statistical measurements towards understanding managerial and institutional behavior (Rachmayanti & Jonathan, 2022). This also reflects the importance of a multidisciplinary approach in tax accounting research. Cross-country studies are important to see how institutional context influences outcomes.

Overall, the findings from previous research provide a strong theoretical and empirical basis for understanding the link between financial reporting aggressiveness and tax audit risk. However, there is still room for further exploration, especially in the context of developing countries which have different regulatory complexities (Supandi et al., 2022). In addition, the need to select appropriate and consistent indicators is a major challenge in comparing results across studies. This literature review aims to summarize existing findings, identify consistent relationship patterns, and highlight gaps that still need further research. Thus, the results of the study can provide contributions to both academics and policy makers.

Relationships Found

Most previous research shows that there is a positive relationship between financial reporting aggressiveness and tax audit risk. This means that the more aggressive a company is in preparing its financial reports, the more likely it is that the company will become the object of an audit by the tax authorities (Sintia & Purnamasari, 2023). This is because aggressive practices are often considered an early indication of potential tax non-compliance. For example, companies with high book-tax difference (BTD) tend to attract the attention of the tax authorities because of the large difference between commercial profit and fiscal profit. Such studies support the view that tax authorities use accounting indicators as a basis for audit selection.

Research by Hanlon et al. (2005) and Desai & Dharmapala (2009) show that companies with aggressive financial reporting strategies tend to have a higher tax audit risk. They highlight that aggressive accounting is correlated with aggressive tax planning as well. These findings indicate that there is a close relationship between financial statement manipulation and tax avoidance intentions. In many cases, earnings management practices are carried out not only to improve the company's accounting performance, but also to reduce the tax burden that must be paid (Pratiwi & Herawaty, 2024). Therefore, these companies are the focus of inspection by tax authorities.

However, not all studies find a significant positive relationship between financial reporting aggressiveness and tax audit risk. Some studies report that the relationship is weak or even not statistically significant. One of the reasons underlying these results is differences in methods of measuring aggressiveness or limited data on tax audits. In addition, tax authorities in some countries may not have adequate risk-based detection systems, resulting in audits being conducted randomly or based on other factors. These studies remind that correlation does not necessarily imply causality (Blaufus et al., 2022).

There are also studies that show a negative relationship, although the number is relatively small. In some contexts, companies with aggressive accounting practices actually manage to avoid the attention of tax authorities due to the use of professional tax consultants and complex disguise strategies. Some large companies even have political influence or close relationships with regulators, so that tax audits are not carried out even though there are indications of financial aggressiveness (Utaminingsih et al., 2022). This phenomenon often occurs in countries with high levels of corruption or weak tax systems. This shows that the institutional context influences the effectiveness of the tax audit system.

Moderating factors such as corporate governance also play an important role in the relationship between reporting aggressiveness and audit risk. Companies with strong governance mechanisms, such as an independent board of commissioners or an active audit committee, tend to have better internal controls. This can suppress managers' tendencies to carry out aggressive reporting and minimize the risk of tax audits. Several studies find that the influence of aggressiveness on audit risk is stronger in companies with weak governance (Ojala et al., 2023). Therefore, GCG is an important factor that strengthens or weakens this relationship.

Apart from governance, company size can also be a moderator in this relationship. Large companies usually have sufficient resources to develop more complex reporting and tax planning strategies. On the one hand, this can increase reporting aggressiveness and audit risk; on the other hand, large companies are also more often monitored by the public and regulators, so they are more careful (Handayani & Hebrew, 2023). Several studies have found that the effect of aggressiveness on audits is more significant in medium and small scale companies. Company size impacts exposure, visibility, and ability to manage tax audit risk.

The industrial sector is also an important variable in explaining the diversity of study results. Industries with complex accounting characteristics such as finance, mining, or technology have a higher tendency to carry out aggressive reporting. However, not all sectors are subject to the same level of oversight from tax authorities. Fiscally sensitive industries such as oil and gas are usually under strict supervision, so even though they are aggressive, companies are still audited regularly (Ndagano, 2024). Therefore, industrial sector can moderate the strength of the relationship between aggressiveness and tax audits.

Overall, the findings in the literature indicate that the relationship between financial reporting aggressiveness and tax audit risk is not universal, but is influenced by various contextual factors. Governance, company size, and industrial sector are variables that significantly moderate the direction and strength of this relationship. In addition, the existence of institutional variables such as the quality of law enforcement and tax systems can also explain differences in results between countries. Therefore, it is important for researchers and policy makers to understand that this relationship is dynamic and cannot be generalized out of thin air. This literature review serves as a basis for identifying research gaps and forming more contextual hypotheses in the future.

Research Gap

Although much research has been conducted on financial reporting aggressiveness and tax audit risk, there are still a number of significant limitations. Many previous studies only focused on one variable, for example accounting aggressiveness without linking it directly to tax consequences (Lievia & Herusetya, 2022). This results in a lack of comprehensive understanding of how aggressive reporting has implications for tax audit actions carried out by fiscal authorities. In addition, most studies use quantitative approaches with uniform measurements, which are sometimes unable to capture the complexity of managerial and institutional behavior. Therefore, a more diverse and holistic research approach is still urgently needed.

One of the main limitations in the literature is the reliance on proxies for aggressiveness that do not necessarily accurately reflect actual conditions. For example, the use of discretionary accruals as a sole measure of aggressiveness may be inadequate in certain industries that have special financial characteristics. Likewise, the use of book-tax differences (BTD), which is often influenced by factors other than managerial strategy, such as differences in accounting standards and fiscal policy. Reliance on this narrow measurement may result in biased conclusions. Future studies need to consider the use of multi-indicator and data triangulation approaches.

In addition, most previous studies were conducted in developed countries with relatively well-established taxation and regulatory systems, such as the United States, the United Kingdom, and Australia. This creates limitations in generalizing the results to developing countries, which have different institutional characteristics and business practices. Developing countries often face challenges in terms of law enforcement, transparency and limited access to public data. Therefore, study results from developed countries cannot be directly applied in the context of a country like Indonesia without modification. This gap opens up huge opportunities for research in developing countries.

The Indonesian context itself is still relatively underexplored in studies linking reporting aggressiveness and tax audits. In fact, Indonesia has significant fiscal challenges, including low tax compliance and high scope for tax avoidance among listed companies (Khan & Tjaraka, 2024). In addition, the financial and tax reporting systems in Indonesia operate separately, which has the potential to open gaps for regulatory manipulation or arbitrage. The lack of publications that specifically examine the relationship between these two variables in the Indonesian context is an important gap that needs to be filled. Local research based on Indonesian company data will be very useful for regulators and policy makers (Prastiwi & Mariana, 2023).

Previous research also tends to separate accounting and taxation perspectives, even though these two domains are closely related. Accounting plays a role in preparing financial reports, while taxation is based on information derived from these reports. Unfortunately, there are very few studies that integrate these two perspectives simultaneously in one analytical framework (Grylitska, 2024). As a result, many important aspects such as integrated reporting strategies, aggressive tax planning, and corporate fiscal responsibility are neglected. Studies that are able to bridge accounting and taxation approaches will provide a more complete and applicable understanding.

Another limitation lies in the lack of exploration of the role of contextual variables in depth. Although some studies mention factors such as corporate governance, size, or industry sector, the analysis is often still descriptive or simply controls in regression models. Not many studies have explicitly tested moderation or mediation variables in the relationship between aggressiveness and tax audits. In fact, understanding the role of contextual variables can explain why the results of previous studies differ. More exploratory research into these factors is still needed.

Most studies also do not include the behavioral perspective of the tax authorities themselves. Tax authorities are not passive entities, but actors who use technology, algorithms and risk intelligence in determining audit objects. However, studies that include the tax authorities' way of thinking, for example through interviews, surveys or policy analysis, are still very limited. In fact, understanding the logic and strategy of tax authorities' audits can enrich the analysis of the relationship between reporting and auditing. This approach will encourage research to be more applicable and relevant to field practice.

In general, gaps in the literature indicate the need for a more interdisciplinary, contextual, and empirical approach to studying this topic. Future research needs to involve integration between accounting, taxation, governance, and even public policy to form a comprehensive understanding.

In addition, it is important to pay attention to local contexts such as Indonesia to produce findings that are more practically relevant. This literature review not only helps identify underexplored areas, but also serves as a preliminary map for the development of a subsequent empirical research framework. In this way, it is hoped that this research can encourage more impactful scientific and policy contributions.

CONCLUSION

Based on a synthesis of the various literature analyzed, it can be concluded that there is a strong tendency in many studies to show a relationship between the aggressiveness of financial statements and increased tax audit risk. Most studies highlight that aggressiveness indicators such as discretionary accruals and book-tax differences (BTD) are often used as initial signals by tax authorities in the audit selection process. However, the strength of this relationship varies depending on the country context, industry sector, and the quality of corporate governance. In some cases, aggressive reporting practices are also correlated with sophisticated tax avoidance strategies, which ultimately attract the attention of the tax authorities. In addition, factors such as company size and regulatory environment also moderate these effects.

Although findings from the literature generally support a positive relationship, there are still inconsistencies in the results in some studies, especially in countries with weak tax systems or a lack of transparency. The lack of integration between accounting and taxation approaches, as well as limited research in the context of developing countries such as Indonesia, indicates a gap in the literature that still needs to be explored. In general, the results of this study indicate that the aggressiveness of financial reporting not only has an impact on market perceptions, but can also increase a company's exposure to audit risk by the tax authority. Therefore, understanding this relationship is important for managers, auditors and regulators in designing more effective reporting policies and supervisory strategies.

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