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THE ROLE OF TAX ACCOUNTING IN DETECTING TAX RISKS IN CORPORATE FINANCIAL REPORTS

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Abstract

This research aims to examine the role of tax accounting in detecting tax risks in company financial reports through a literature review approach. In a business environment that is increasingly complex and tightly regulated by tax regulations, tax risk has become a strategic issue that needs to be monitored carefully. Tax accounting not only functions as a tool for recording tax transactions, but also as an analytical instrument capable of identifying potential non-compliance, gaps between commercial and fiscal profits, as well as tax avoidance practices. This research highlights several forms of tax risk such as compliance risk, interpretation risk, and litigation risk, as well as their indicators in financial statements, including significant temporary differences and deferred tax items. The results of the study show that tax accounting plays a key role in building an early detection system for tax risks through reporting transparency and analysis of fiscal information. Thus, tax accounting becomes an integral part of company risk management and contributes to improving the quality of financial reports and compliance with applicable tax regulations.

Keywords: Tax Accounting, Tax Risk, Financial Reports

INTRODUCTION

Taxes are one of the main sources of state revenue which plays an important role in financing national development. Taxpayer compliance is an indicator of the effectiveness of a country's taxation system. In a corporate context, tax compliance not only impacts business reputation but also operational continuity. Therefore, companies are required to prepare financial reports that accurately reflect their tax obligations. Financial reports prepared using good accounting principles can be a means of controlling fiscal obligations (Haerani, 2023). This makes financial reports a strategic instrument in fiscal decision making by both management and tax authorities.

Along with economic development and globalization, tax regulations are experiencing dynamic changes and are becoming increasingly complex. This complexity arises in the form of differences in accounting and fiscal treatment of the same transaction. Many companies have difficulty adjusting their financial records to comply with applicable tax regulations. Differences in interpretation of tax provisions can lead to discrepancies which have an impact on tax risks (Fitri et al., 2023). In addition, the frequently changing regulatory framework also requires companies to have an adaptive and accurate accounting system. In this situation, tax accounting becomes crucial to bridge reporting and compliance interests.

Tax accounting plays a role in recording, classifying and presenting tax information in financial reports. This information is not only useful for internal management, but is also important for external parties such as tax authorities and investors. Errors in tax reporting can have serious legal and financial consequences for companies (Bandiyono & Nurseto, 2023). Therefore, tax accounting must be able to identify risk areas in financial reporting. Early detection of tax risks is an important aspect in overall company risk management. This role is increasingly significant amidst increasing tax supervision and audits from the government.

Tax risk is the potential for loss due to non-compliance or errors in the application of tax regulations. This risk can arise from recordkeeping errors, manipulation of reports, or aggressive tax avoidance strategies. One of the main sources of information to detect this risk is financial reports. However, not all tax risks can be seen explicitly in conventionally prepared financial reports (Aprida & Hidayati, 2023). A more in-depth and analytical tax accounting approach is needed to identify it. This makes the role of tax accounting not just administrative, but also strategic and preventive.

In practice, companies can use various accounting techniques to hide tax liabilities or aggressively reduce tax burdens. These techniques, if undetected, can increase exposure to high tax risks in the future. Tax accounting allows companies to assess the gap between accounting profit and fiscal profit (Wardhani et al., 2022a). This difference can be an early indicator of a discrepancy or potential tax violation. By analyzing deferred tax accounts, fiscal reconciliation and tax disclosure records, these risks can be identified early. This process helps companies in mitigating possible sanctions or corrections from tax authorities.

Apart from the internal side of the company, external parties such as auditors and tax authorities also need accurate information to assess tax compliance. Transparent tax accounting can increase stakeholder confidence in the integrity of financial reports. Adequate disclosure of tax information in financial reports is an important aspect of good corporate governance. Companies that are able to present tax information clearly tend to have a lower risk profile (Nistor, 2024). Therefore, the quality of tax accounting has a direct impact on the perception of tax risk by outside parties. In the long term, this also affects the company's access to financing and reputation in the market.

Previous research has shown that the quality of accounting information is closely related to the ability to detect fiscal risk. Many studies highlight the relationship between tax disclosure, tax avoidance strategies, and the risk of audit by tax authorities. However, there is still limited research that specifically examines the role of tax accounting in detecting tax risks from a financial reporting perspective. This shows that there is a relevant and significant research gap that needs to be addressed further (Sari & Hanafi, 2023). This literature review aims to fill this gap through mapping existing theories and empirical findings. Thus, it is hoped that the results of this study can contribute to the development of tax accounting practice and theory.

Based on the background above, it is clear that tax accounting has a strategic role in detecting and managing corporate tax risks. This role covers technical aspects of recording to strategic functions in fiscal decision making. Therefore, it is important to dig deeper into how tax accounting operates in the context of financial statements. This research seeks to systematically review relevant literature to understand the relationship between tax accounting and tax risk. It is hoped that this study can become a reference for developing more accountable and transparent tax reporting practices. With better understanding, companies can be better prepared to face increasingly complex tax challenges.

RESEARCH METHOD

This research uses a literature review (library research) approach to explore theoretical and empirical understanding of the role of tax accounting in detecting tax risks in company financial reports. This method is carried out by examining various relevant secondary sources, such as scientific journals, academic books, as well as applicable tax regulations and accounting standards. Literature research aims to collect, classify and synthesize the results of previous studies relating to tax accounting practices, tax risk management and their influence on the quality of financial reporting. This approach allows researchers to identify key concepts and find gaps in previous research. Thus, this literature review becomes an important basis for developing a theoretical framework and further research directions.

Data collection was carried out through searching academic sources from databases such as Google Scholar and ScienceDirect, with a focus on publications published in the last fifteen years. The two main references in this study are the work of Hanlon and Heitzman (Hanlon & Heitzman, 2010), which reviews various aspects of tax avoidance and their relationship to accounting information, as well as the book by Scholes et al. (Scholes et al., 2014) which discusses tax strategies in the context of business decisions. These two sources are the main references because they provide a strong theoretical basis and practical approach to tax accounting and fiscal risk. Data analysis was carried out qualitatively through identifying important themes and grouping information based on research focus. By using this method, it is hoped that a comprehensive understanding of how accounting information can be used to detect and manage corporate tax risks can be obtained.

RESULT AND DISCUSSION

Basic Concepts of Tax Accounting

Tax accounting is a branch of accounting that specifically focuses on recording, classifying and reporting transactions related to tax obligations. The main objective is to present relevant and reliable tax information for stakeholders, such as internal management, tax authorities, auditors and investors. This information includes calculating income tax, recognizing deferred tax, as well as disclosing company tax policies in financial reports. Tax accounting also functions as a tool in ensuring company compliance with applicable tax regulations. By understanding tax accounting, companies can manage fiscal risks and plan tax burdens legally and efficiently (Martinez, 2024). Therefore, tax accounting has a strategic role in corporate financial governance.

The scope of tax accounting covers various aspects, starting from tax planning, calculating tax payable, recognizing tax in financial reports, to reporting taxes to the competent authority. Apart from that, tax accounting also includes analysis of temporary and permanent differences between accounting profit and fiscal profit. This scope is different from simply recording taxes, because it includes an in-depth understanding of tax regulations and their implications for financial reports. This practice requires expertise not only in accounting, but also in aspects of tax law (Safitri & Nilwan, 2024). Therefore, professions such as tax accountants and tax consultants have an important role in this process. Effective tax accounting helps companies comply with the law while avoiding the risk of fines or sanctions.

The basic difference between commercial accounting and fiscal accounting is an important issue in corporate tax reporting. Commercial accounting refers to the preparation of financial reports based on generally accepted financial accounting principles (PSAK in Indonesia), while fiscal accounting is based on applicable tax regulations. The aim of commercial accounting is to provide reasonable information for users of financial statements, while fiscal accounting focuses on calculating tax liabilities legally. These differences often give rise to differences between accounting profits and fiscal profits, which are referred to as temporary or permanent differences. Understanding these differences is important so that companies can bridge the two through fiscal reconciliation. If not managed well, these differences can pose significant tax risks (Echarist et al., 2022).

Permanent discrepancies are differences between accounting and fiscal reports that will not be resolved in the future. An example is a tax penalty that is charged as an expense in commercial reports but cannot be deducted fiscally. On the other hand, temporary differences are differences in time in the recognition of income or costs that will be resolved in the future period (Panggiarti & Sarfiah, 2022). For example, depreciation of fixed assets may be recognized differently in commercial and fiscal accounting. This temporary difference is the basis for calculating deferred tax. Therefore, analysis of the type and nature of these differences is very important in tax accounting practice.

In tax recognition, there are two main components, namely current tax and deferred tax. Current tax is the amount of tax that must be paid on taxable profits for the current period based on tax regulations. Meanwhile, deferred tax is a tax that arises as a result of temporary differences between the accounting basis and the fiscal basis which will reverse in the next period. Deferred taxes can be in the form of deferred tax assets or deferred tax liabilities. The recognition and measurement of deferred tax is highly dependent on future estimates of taxable income and applicable tax law provisions (Hasina et al., 2023). Therefore, the accounting treatment of deferred taxes requires careful professional consideration.

In the Indonesian context, the recognition of current and deferred taxes is regulated in PSAK 46: Income Tax Accounting. PSAK 46 regulates how an entity must recognize the impact of income taxes, both current and deferred, as part of the statement of profit or loss and financial position. PSAK 46 requires entities to prepare a fiscal reconciliation as a basis for calculating the correct tax burden. This standard also requires adequate disclosure of information regarding tax components in the notes to financial statements (Chenge, 2024). By following PSAK 46, companies are expected to be able to present tax information in a more transparent and accountable manner. Compliance with PSAK is also an important reference for auditors in evaluating the fairness of a company's tax burden.

Implementation of PSAK 46 also helps companies plan and manage tax burdens more efficiently. By mapping temporary and permanent differences, companies can anticipate their impact on net income and cash flow in the future. Deferred tax assets, for example, can be used as an indicator of potential future tax savings if the company has sufficient fiscal profits. On the other hand, deferred tax liabilities indicate that there are tax liabilities that will arise and need to be anticipated (Berg & Spitzmueller, 2023). In practice, good disclosure of deferred tax assets and liabilities indicates careful and prudent tax management. Therefore, a strong understanding of the principles of PSAK 46 is a fundamental requirement for company accountants.

By understanding the basic concepts of tax accounting, companies can improve the quality of financial reporting while reducing fiscal risks that may arise due to discrepancies or errors. Good tax accounting practices will create information transparency and increase the confidence of investors and other stakeholders. In the context of audits and tax inspections, information presented accurately and consistently will facilitate the evaluation process by external parties. Therefore, tax accounting is not just an administrative obligation, but an integral component of a company's internal control system. Awareness of the importance of this is increasing along with increasing regulatory complexity and demands for transparency. Therefore, tax accounting is one of the main pillars in building sound financial governance.

Tax Risks in Financial Reports

Tax risk refers to potential financial, reputational or legal losses arising from uncertainty in fulfilling tax obligations. This risk arises due to a mismatch between the company's tax reporting and applicable regulations, or as a result of an aggressive tax strategy. In practice, tax risks can stem from administrative errors, complex interpretations of tax laws, or even deliberate acts of tax avoidance (Berg & Spitzmueller, 2023). Therefore, tax risk is not only a technical issue, but also concerns aspects of ethics and corporate governance. Tax risk management is important to ensure business continuity and maintain good relations with the tax authorities. These risks need to be identified, measured and adequately disclosed in financial reports.

One form of tax risk that is commonly encountered is compliance risk. This risk arises when a company does not fully comply with applicable tax provisions, either due to negligence, ignorance, or lack of an internal control system. This non-compliance can take the form of late submission of SPT, errors in calculating the tax owed, or not including supporting documents. If not addressed immediately, compliance risks can result in administrative sanctions, interest, or even intensive examination from tax authorities (Winters et al., 2024). Therefore, internal control and an accurate recording system are very crucial. Companies that have a high level of compliance risk tend to face greater fiscal uncertainty.

The second form is interpretation risk, namely the risk that arises due to differences in interpretation between the company and the tax authority regarding tax regulations. This often happens because tax regulations are complicated and sometimes have multiple interpretations. For example, in determining tax obligations for transactions between affiliated companies or the treatment of certain income. Erroneous interpretations can cause major corrections in tax audits that have a direct impact on financial statements (Lewis, 2023). Therefore, companies must be careful in making tax accounting policies and should consult with experts or tax consultants. This preventive effort aims to minimize future disputes.

Next is the risk of tax litigation, namely the potential for legal disputes between the company and the tax authority which can result in objections, appeals or even a lawsuit in court. This risk not only impacts the additional tax burden, but also the company's reputation and shareholder confidence. Tax litigation usually results from a combination of compliance and interpretation risks that cannot be resolved through administrative channels. Long legal processes also result in uncertainty regarding the amount of tax liabilities that must be recognized in financial statements (Stipić, 2023). In this case, disclosure of tax contingencies and loss reserves is an important part of transparent and accountable financial reporting.

Several tax risk indicators in financial reports can be identified through analysis of tax components, one of which is large fiscal reconciliation. Fiscal reconciliation shows the difference between accounting profit and taxable profit calculated for tax purposes. If this difference is too large or inconsistent from year to year, then this could be a signal of potential tax risk. These differences could be caused by aggressive fiscal adjustments, manipulative income or expense recognition, or tax avoidance strategies (Rakhmayani et al., 2022). Therefore, auditors and stakeholders must pay close attention to fiscal reconciliation in assessing a company's fiscal health.

The next indicator is a significant deferred tax item in the statement of financial position. This item shows the existence of temporary differences that are recognized as deferred tax assets or liabilities. If the deferred tax balance is very large, then this indicates that there are many differences between accounting and fiscal recognition. Even though it is technically legal, a large balance can indicate the complexity of the tax structure or potential uncertainty in future realization (Kusrini, 2023). In this context, clear and rational disclosure of the origins of deferred taxes is the key to providing a true picture of risk to users of financial statements. The auditor is also interested in assessing the feasibility of the deferred tax estimates.

The third indicator is the discrepancy between accounting profit and taxable income which is quite significant. Differences that are too large can raise questions from regulators and stakeholders about company tax management practices. If this difference is consistent and large from year to year, then it is appropriate to suspect a tax avoidance strategy or fiscal aggressiveness (Wardhani et al., 2022b). In this case, transparency of reconciliation and management explanations in the annual report is important to avoid negative interpretations. Apart from that, companies also need to demonstrate high compliance with tax regulations through complete documentation and honest disclosures.

Tax avoidance practices or aggressive tax avoidance can have a negative influence on the quality of financial reports. Although this strategy is legal, tax avoidance practices often involve adjusting income and expense recognition to reduce the tax burden, which can damage the reliability of accounting information. This can reduce investor confidence and the company's credibility in the eyes of the public and regulators. In addition, companies with extreme tax avoidance strategies tend to have high tax risks in the future, due to potential corrections from the tax authorities (Shinkareva, 2024). Therefore, information disclosure and adequate tax risk disclosure are important aspects in maintaining the quality and integrity of financial reports. A balance between tax efficiency and transparency is key to managing these risks in a sustainable manner.

The Role of Tax Accounting in Detecting and Managing Tax Risks

Tax accounting plays an important role in helping companies detect and manage tax risks systematically. One crucial aspect of this role is the involvement of tax accountants and tax auditors, who have technical knowledge and in-depth understanding of tax regulations. Tax accountants are responsible for ensuring that company transactions are in accordance with applicable tax provisions and that financial statements reflect reasonable tax obligations (Zafira et al., 2023). Meanwhile, tax auditors, both internal and external, evaluate tax compliance and assess whether there is the potential for material errors or irregularities. Collaboration between these two roles helps create a strong tax control system. In this way, companies can anticipate tax risks before they impact their financial position and reputation.

Accounting data analysis is the main tool in detecting potential violations or discrepancies in tax reporting. Information such as comparisons of accounting profit and fiscal profit, trends in tax expense items, and sudden changes in deferred taxes can provide signals of tax risk. Apart from that, analysis of tax ratios, such as effective tax rate (ETR) or book-tax differences (BTD), is also widely used in practice and academic studies to measure tax aggressiveness. The use of data analytics-based accounting and audit software makes this process even easier. By analyzing anomalous patterns, companies can detect risky or non-compliant practices early (Wati, 2022). Therefore, accounting is not only responsible for recording, but also interpreting tax information for decision making.

Implementing transparent tax disclosure (tax disclosure) is an important part of modern tax accounting practice. Tax transparency means that companies clearly convey information about tax obligations, tax strategies, deferred tax positions and potential tax disputes in financial reports. In PSAK 46, for example, companies are required to disclose details of deferred tax assets and liabilities as well as an explanation of significant changes in tax burden. This disclosure is not only intended for auditors and tax authorities, but also for investors and the public as part of good corporate governance. A high level of tax transparency shows management integrity and can reduce reputation risks. Consistent transparency also has a positive impact on relations with regulators (Setyaningsih & Widyadana, 2024).

Accounting-based tax risk management practices include developing an internal reporting system that is able to identify and mitigate tax risks early on. This is done through tracking critical transactions, complete tax supporting documentation, as well as adjusting the financial system to be able to detect fiscal discrepancies. Tax accounting also helps in establishing a tax risk register, which is a list of main tax risks that are monitored periodically. In addition, many companies have established tax compliance units or prepared tax risk management policies as part of the corporate risk management system. The role of accounting in this case is to supply accurate and relevant data so that policies can be implemented effectively (Refiyani & Fitriyana, 2024). With this approach, tax risks can be managed proactively, not just reactively.

In practice, this accounting-based approach also includes the use of reconciliation analysis techniques, variance analysis, and testing of tax accounts to identify irregularities. For example, analysis of tax expense accounts and tax liabilities that have risen sharply compared to the previous year can be an indicator of unusual fiscal events. Apart from that, information in the notes to the financial statements that mentions potential tax disputes is also an early signal of the legal risks that the company may face. These techniques are used by auditors in the tax risk assessment process and also by internal parties in compliance monitoring (Lusia & Effriyanti, 2024). Therefore, accounting data plays an important role in maintaining a company's fiscal integrity.

Empirical literature shows that accounting information has a significant contribution in detecting and predicting corporate tax risk. A study by Frank, Lynch, and Rego (2009) shows that companies with large book-tax differences tend to be more tax aggressive and at risk of fiscal correction. Other research by Hanlon and Heitzman (2010) also found that variations between accounting and fiscal profits can be used as a predictor to identify tax avoidance practices and the risks that accompany them. These findings show that indicators from financial reports not only describe company performance, but also contain important information related to potential tax risks. Therefore, literature analysis shows that tax accounting is a valid and strategic detection tool (Meilawati & Purnomo, 2024).

Other research also highlights the relationship between the quality of tax disclosure and the level of tax risk faced by companies. Companies that provide comprehensive and consistent tax disclosures tend to be better able to avoid tax disputes and maintain a good fiscal reputation (Ojala et al., 2023).

In this context, accounting plays a role not only in recording transactions, but also in building effective fiscal communication between the company and external parties. The higher the quality of the tax report produced, the smaller the risk of litigation or correction from the tax authority. Therefore, the empirical literature concludes that the quality of accounting information is highly correlated with the effectiveness of tax risk management.

Overall, tax accounting is not only a recording instrument, but also a strategic tool in detecting and managing corporate tax risks. Through analytical functions, internal reporting systems, professional roles, and transparent disclosures, accounting makes a major contribution to fiscal compliance and stability. The data-driven approach applied in accounting allows companies to recognize anomalous patterns and respond appropriately. Apart from that, the integration of tax accounting in company risk management also increases readiness to face the changing dynamics of tax regulations. Thus, tax accounting plays a central role in maintaining business continuity through careful and accountable tax risk management.

CONCLUSION

Tax accounting has a strategic role in the modern business environment which is faced with the complexity of tax regulations and demands for fiscal compliance. Not only does it function as a tool for recording tax transactions, tax accounting also acts as an internal control mechanism that is able to detect potential tax risks early. Through documentation processes, data analysis, and preparation of accurate financial reports, accounting provides a comprehensive picture of a company's tax position. This allows management to take preventive steps against potential fiscal violations or disputes. Additionally, accounting helps companies navigate the differences between commercial and fiscal rules appropriately.

With the support of transparent disclosure of tax information and data-based risk management practices, tax accounting contributes greatly to the company's fiscal sustainability and reputation. Tax accountants and auditors play an important role in filtering, assessing and reporting relevant information related to tax risk, so that financial reports not only describe business performance, but also reflect fiscal compliance and integrity. Therefore, tax accounting must be positioned as an integral part of the company's overall risk management strategy. In the future, an accounting-based approach in managing tax risks will be increasingly crucial in creating healthy and sustainable corporate governance.

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