

THE INFLUENCE OF CREATIVE ACCOUNTING PRACTICES ON THE RISK OF TAX AUDITS BY THE DIRECTORATE GENERAL OF TAXES

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Abstract

This research aims to examine the influence of creative accounting practices on increasing the risk of tax audits by the Directorate General of Taxes (DJP) through a systematic literature review approach. Creative accounting, although not necessarily against the rules, is often used to embellish financial reports and aggressively reduce tax burdens. Practices such as manipulating revenue recognition, setting costs, using derivative instruments, and transfer pricing have the potential to give rise to suspicious financial indicators, such as unreasonable profit margins and significant differences between fiscal and commercial profits. DGT responded to this phenomenon by implementing a risk-based monitoring system, digitizing reporting, and utilizing third party data to increase the accuracy of inspection selection. The results of the study show that the more complex and aggressive the creative accounting practices used, the higher the possibility of taxpayers becoming the object of audit, so education and strengthening integrity in financial reporting and taxation is needed.

Keywords: Creative Accounting, Tax Audit, DJP

INTRODUCTION

Tax compliance is a vital element in maintaining the country's fiscal stability and sustainability. Revenue from the tax sector is used to finance development, public services and social programs (Mulyana, 2023). Therefore, the government continues to encourage increased compliance through various tax policies and reforms. However, in practice, the level of compliance

is still often a serious challenge. One of the reasons is the existence of gaps in the company's financial reporting.

In an effort to manage performance and attract investors, many companies employ creative accounting practices. Creative accounting refers to the use of accounting techniques that are within regulatory limits, but tend to be misleading in presenting financial conditions. This practice is often aimed at beautifying the income statement or minimizing the tax burden (Shabo & Gabra, 2022). Although not always illegal, creative accounting raises concerns in terms of transparency and reporting integrity. This creates challenges for tax authorities.

Creative accounting can be a form of aggressive tax planning that leads to tax avoidance. This strategy is carried out by managing the timing of revenue and expense recognition, manipulating reserves, and using special entities. Even though it looks formally legal, this practice has the potential to reduce tax obligations unreasonably. In the long term, this can cause losses to state revenues (Rajput, 2024). Therefore, there needs to be stricter supervision of company financial reports.

The Directorate General of Taxes (DJP) as the tax authority has the responsibility to ensure that taxpayers report and pay taxes according to the provisions. One of the important instruments used is tax audit. Tax audits are aimed at testing the correctness of the fulfillment of tax obligations by taxpayers. In this context, creative accounting practices can be an indicator of the risk of tax reporting irregularities (Costa & Habib, 2023). Therefore, this practice is the main concern of the DGT in the audit process.

Tax audits are not carried out randomly, but are based on risk assessments. DGT uses a risk-based approach to identify taxpayers who are worthy of audit. Indicators such as unreasonable financial ratios, transactions between affiliated companies, and discrepancies between financial report data and SPT are the basis for selection. Creative accounting, which often influences these indicators, can increase the possibility of taxpayers being selected for audit (Wulandari & Machmuddah, 2022). This shows the link between accounting strategy and fiscal risk.

In practice, many companies are unaware that certain accounting actions can trigger a tax audit. Others consciously exploit the complexity of accounting and taxation rules to avoid fiscal obligations. This is where the dilemma arises between creativity in presenting reports and legal compliance. The mismatch between managerial goals and state interests creates conflicts that must be resolved through regulation and supervision. The government

must be able to balance business incentives and protection of the tax base (Perry et al., 2024).

A study of the influence of creative accounting on tax audit risk is important to reveal the dynamics of the relationship between the two. By analyzing existing literature, we can understand how financial reporting strategies influence governments' fiscal responses. It is hoped that this research can provide a conceptual overview that is useful for the academic world and tax practitioners. Apart from that, the results of the study can also be a reference for policy makers in designing a more effective monitoring system. This research aims to fill the gap in tax and accounting literature.

Thus, this study focuses on how creative accounting practices can increase the risk of tax audits by the DGT. The focus of this literature review will explore commonly used forms of creative accounting and how these influence tax authorities' risk perceptions. In addition, it will be analyzed how the DGT responds to this phenomenon in the context of audit policy and tax regulations. The hope is that the research results can help create more transparent and fair financial reporting practices. This is important so that the tax system can run optimally and fairly.

RESEARCH METHOD

This research uses a systematic literature review approach as the main method. This study was conducted to collect, evaluate and synthesize the results of previous research related to creative accounting practices and tax audit risk. Secondary data was obtained from various trusted sources such as scientific journal articles indexed by Scopus or SINTA, academic books, national tax regulations (PPH Law, KUP Law), as well as annual reports from the Directorate General of Taxes. The use of a systematic literature approach aims to ensure that the study is comprehensive, objective, and replicable (Tranfield et al., n.d.). This method is relevant to answer the conceptual questions in this study without collecting primary data.

In the literature selection process, inclusion criteria were used which included publications discussing topics regarding creative accounting, tax avoidance, tax audit risk, as well as the tax authority's response to manipulative financial reporting practices. The selected literature must be published within the last 15 years and have contextual relevance to the tax system in Indonesia and internationally. Data analysis was carried out using thematic synthesis techniques, namely grouping findings from various studies into main themes that emerged consistently (Braun & Clarke, 2006). These

themes are then used to build a theoretical understanding of the influence of creative accounting practices on the probability of tax audits. This analysis process strengthens the validity of the study's conclusions through triangulation of findings and conceptual framework.

RESULT AND DISCUSSION

Forms of Creative Accounting and Their Goals

The practice of manipulating income (revenue recognition) is one of the most commonly used forms of creative accounting. Companies can accelerate revenue recognition to increase profits for the current period, even though the transaction is not yet fully completed economically. This is usually done so that financial reports look more profitable for investors or creditors (Venturelli, 2024). This technique is also often used to meet profit targets or management bonuses. Although technically it may still be within the limits of accounting standards, this practice is prone to misleading report users.

In addition to revenue, companies can also manage costs and amortization expenses to manipulate profits. By delaying expense recognition or extending the useful life of assets, companies can reduce expenses in the current period. This tactic will temporarily increase net profits without improving real performance. Some companies also capitalize costs that should be charged directly, so that financial reports appear healthier. This often occurs in asset-intensive industries such as manufacturing and construction (Tarquinio, 2024).

Transfer pricing is the practice of setting prices in transactions between affiliated companies, which can also be utilized creatively. Multinational companies often move profits to countries with lower tax rates through unfair transfer prices (Sundström, 2024). In this way, the global tax burden can be reduced even though the main economic activity occurs in another country. Leasing and the use of derivative instruments can also be used to hide debt or manage cash flow. These techniques, if not disclosed transparently, can undermine the reliability of financial statements.

Operating leasing is used to avoid recording debt on the balance sheet, so that financial ratios look better. Meanwhile, derivatives are used for hedging purposes but are sometimes misused for speculative purposes or to disguise losses (Holzer, 2024). This practice can cause major discrepancies between real economic conditions and the information in the reports. In some cases, the use of derivatives even leads to huge losses that are hidden until

audit reports. This shows the importance of adequate disclosure and compliance with transparency principles.

The main goal of all these practices is to beautify financial reports, so that they appear more attractive to stakeholders. High and stable profits can increase share prices, strengthen management's negotiating position, and open up cheaper funding opportunities. In the context of taxation, creative accounting is also used to reduce the tax burden, by manipulating the timing of income and expense recognition (Tataru, 2023). In addition, management can also use this strategy to manage investor and tax authority perceptions simultaneously. Unfortunately, this creates an imbalance between accounting reporting and business reality.

In the short term, this practice can provide a competitive advantage for the company. However, in the long term, this can damage your reputation, increase the risk of audits, and even result in legal sanctions. The Directorate General of Taxes can see irregularities in financial reports that are repetitive or too "perfect". Creative accounting that is too aggressive risks attracting attention from external auditors and tax authorities. Therefore, this practice is not without consequences (Ionica, 2022).

Companies that are proven to have carried out excessive creative accounting are at high risk of tax audit. When there is a large difference between commercial profit and fiscal profit, the DGT tends to suspect tax avoidance efforts. In addition, the use of complex financial instruments can raise doubts about reporting intentions (Nichilo, 2024). In this case, creative accounting is not only an ethical issue, but also a legal and fiscal risk. Therefore, it is important for management to consider moral and regulatory constraints in accounting decision making.

To overcome this phenomenon, stricter regulations and risk-based supervision are needed. Tax authorities need to increase analytical capacity to identify manipulative patterns in financial reports. On the other hand, external auditors must also increase professional skepticism in detecting creative accounting practices. Education for company management and accountants also needs to be strengthened so that they understand the consequences of misleading reports. Synergy between policy, supervision and education is the key to controlling misuse of creative accounting (MOSKWA-BĘCZKOWSKA & RECZYŃSKA, 2023).

Indicators of Creative Accounting Practices that Increase Audit Risk

One of the main indicators of creative accounting practices is unfair financial ratios, such as profit margins that are too high compared to the industry average. Unrealistic profit margins can indicate manipulation of income or unreasonable reduction in expenses. The Directorate General of Taxes (DJP) generally uses benchmarking to compare financial reports between companies in the same sector. When a company shows striking financial performance without strong business justification, the risk of being examined increases (Chen et al., 2024). This shows that financial indicators are an important tool in the examination selection process.

In addition, inconsistent income reporting patterns are also a signal of creative accounting practices. For example, revenue growth soars drastically in one year but falls drastically in the following year, without any explanation for changes in strategy or market conditions. Patterns like this raise suspicions that the company is engineering the timing of revenue recognition. This inconsistency can also be seen from large fluctuations in certain items in the income statement. When this pattern is detected by the DGT's risk analysis system, the company tends to be included in the inspection target list (Yakimova & Pankova, 2022).

Another indicator is the use of complex financial instruments, such as derivatives, structured finance, or off-balance sheet transactions. Although legally valid, these instruments are often used to hide financial burdens or delay recognition of losses. This complexity makes it difficult for tax authorities to assess the fairness of reports, especially if they are not accompanied by transparent disclosures. Companies that use this technique too aggressively usually try to avoid tax obligations or gloss over financial conditions (Kaur et al., 2024). Therefore, transactions of this kind are the focus of audits and follow-up examinations.

The significant difference between commercial profit and fiscal profit is also a strong indicator of creative accounting practices. Very high commercial profits accompanied by low taxes payable raise questions about the company's fiscal adjustments. Although these differences could be caused by differences in accounting and taxation principles, amounts that are too large still pose a risk. DGT will pay attention to adjustment items such as depreciation, reserves or unexpected costs which are often misused. When significant inconsistencies exist, inspection becomes an almost certain step (Ernstberger et al., 2024).

When several of these indicators appear simultaneously, the risk of tax audits will increase exponentially. The combination of high profit margins, the

use of complex derivatives, and stark commercial–fiscal profit differences can be an “alarm” for tax authorities. DGT has developed a data-based risk assessment system and algorithms that automatically detect these types of patterns. This system can also utilize third party data and historical information from taxpayers (Ado et al., 2022). The aim is to increase inspection efficiency and direct resources to the most suspicious cases.

Apart from financial data, changing reporting behavior patterns are also an important indicator. For example, a company suddenly changes accounting methods or shortens/lengthens the financial reporting period. These changes are often aimed at manipulating the final result to suit a specific target. This kind of behavior will be recorded by the DGT monitoring system as an engineering effort. The more frequently there are changes in methods without rational business reasons, the higher the possibility that the company will be examined (Sujana & Dharmawan, 2023).

DGT also pays attention to affiliate transactions that are not supported by adequate documentation as an indication of report manipulation. Unreasonable transfer pricing, cross-border financing, or disproportionate services between group entities can significantly lower the tax base. Therefore, affiliate transactions that are not reported or are not supported by price fairness analysis (for example transfer pricing documentation) also increase the risk of audit. When large amounts of income flow to offshore entities with lower tax rates, authorities will be more wary. This is why DGT pays great attention to Base Erosion and Profit Shifting (BEPS) practices (YUKCU & KOÇAKOĞLU, 2022).

Overall, these indicators show how creative accounting practices can be detected through analysis of financial reports and reporting patterns. Companies that systematically polish their financial performance risk losing credibility in the eyes of regulators and auditors. With the increasing use of technology and data by DGT, manipulative practices are increasingly difficult to hide. Therefore, transparency and compliance are key to avoiding unwanted tax audits. Excessively creative accounting actually opens up risks that are greater than the short-term benefits.

Response of the Directorate General of Taxes to Creative Accounting Practices

The Directorate General of Taxes (DJP) has developed a risk-based audit system as the main strategy in dealing with creative accounting practices. This system utilizes historical data and algorithms to identify

suspicious reporting patterns. With this approach, audits are no longer carried out randomly, but are directed at taxpayers who show manipulative indicators. Risk-based audit enables resource efficiency and increases accuracy in enforcement (Bian, 2024). This strategy reflects DGT's shift from a reactive approach to a data analytics-based approach.

In addition, DGT focuses supervision on certain industries that have great potential for manipulative practices, such as manufacturing, mining and financial services. These industries tend to utilize complex accounting techniques and have complex business structures. The DGT also pays special attention to taxpayers who are categorized as high-risk, namely those who have a history of tax avoidance, inconsistent financial reports, or cross-border affiliate relationships (Majid & Ali, 2023). This supervision is carried out through taxpayer profiling which is continuously updated every year. Thus, DGT's approach becomes more strategic and based on risk segmentation.

DGT also utilizes third party data to strengthen the validity of tax reporting by taxpayers. This data comes from financial institutions, other government agencies, as well as electronic transaction reporting such as e-invoices and e-bupots. Through the digital reconciliation process, data reported by taxpayers will be automatically matched with third party data. Data discrepancies are an initial indicator for further clarification or examination (Abraham & Miller, 2022). With digital integration, DGT is able to reduce dependence on manual reporting which is vulnerable to manipulation.

One important innovation in the context of digitalization is the mandatory use of electronic tax returns by certain corporate and individual taxpayers. This system allows the verification and analysis process to be carried out in real-time. The use of electronic reporting systems not only increases efficiency, but also narrows the space for creative accounting practices. This is because the data entering the DJP is detailed and can be processed directly for digital audit purposes. This technology has become the main foundation for the modernization of tax administration in Indonesia (Zhang, 2024).

As part of the response to accounting manipulation, the DGT is also actively revising regulations to narrow the loopholes for tax avoidance. This revision includes guidelines for substance over form tax avoidance, expansion of the definition of special relationships, and transfer pricing documentation obligations. DGT also adopted principles from global initiatives such as OECD Base Erosion and Profit Shifting (BEPS). With more detailed and principles-based regulations, companies can no longer hide behind the technical

loopholes of old regulations. The aim is to create a fair system without hampering business activities (Mwangi, 2024).

Fiscal transparency is also an important focus in DGT's strategy. Through the Automatic Exchange of Information (AEOI) program, DGT receives financial data from more than 100 jurisdictions around the world. This allows tax authorities to track assets or income hidden abroad. This transparency is also strengthened by mandatory Country-by-Country Reporting (CbCR) reporting for multinational entities. This effort shows that DGT does not only focus on domestic reporting, but also expands supervision to the global level (Nwobodo et al., 2023).

Apart from technical and regulatory aspects, DJP also continues to strengthen the capacity of human resources (HR) through training and developing the competency of tax auditors. Examiners are required to understand accounting manipulation techniques, complex financial structures, and read patterns in big data. This analytical capability is very important so that the DJP is not left behind in detecting increasingly sophisticated creative accounting practices (Olajide et al., 2023). Apart from that, DJP also collaborates with external and international audit institutions to exchange knowledge. Reliable human resources are a key factor in the success of modern tax supervision.

Overall, DGT's response to creative accounting practices reflects a commitment to creating a fair and transparent tax system. Through a data-based approach, strengthening regulations and digitalization, DGT is able to balance the sophistication of manipulative techniques of some taxpayers. This is expected to increase voluntary compliance and reduce the level of systemic tax avoidance. On the other hand, taxpayers are also encouraged to be more transparent and responsible in financial reporting. The synergy between technology, regulation and supervision is the foundation of sustainable tax reform.

CONCLUSION

Creative accounting practices, although often considered technically legal, have been proven to contribute to the increased risk of tax audits by the Directorate General of Taxes (DGT). Manipulating revenue recognition, setting costs, using complex financial instruments, and engineering transfer pricing are forms of strategy that are often used by companies to beautify financial reports or reduce tax burdens. When indicators such as unreasonable profit margins, significant differences between fiscal and commercial profits, and

inconsistent reporting patterns are detected, the DGT has a strong basis for conducting an audit. Therefore, creative accounting not only has an impact on investor perceptions, but also triggers significant fiscal risks. In this context, reporting integrity becomes very crucial.

Responding to these challenges, DGT has developed a modern supervision system based on risk analysis, utilization of third party data, and digitization of the tax process. This strategy is aimed at increasing the effectiveness of examinations with a more selective and data-based approach. However, strengthening regulations and technology alone is not enough. Continuous education is needed for business actors, accountants and tax consultants regarding the ethics of financial reporting and the consequences of accounting irregularities. On the other hand, a culture of compliance and transparency needs to continue to be built in order to create a fair and sustainable tax system.

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