

Political Connection and Creative Accounting on Tax Avoidance***Koneksi Politik dan Akuntansi Kreatif Pada Penghindaran Pajak*****Adilla Rahmatia¹, Ni Made Suwitri Parwati²**Universitas Tadulako^{1,2}*adillarahmatia@gmail.com, nimade_suwitriparwati@yahoo.co.id

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ABSTRACT

This study examines the effect of political connections and creative accounting on tax avoidance. This study employs a quantitative descriptive approach, utilizing a purposive sampling technique for sample selection. Data analysis is conducted using WarpPLS 7.0. The results of this study indicate that political connections and creative accounting significantly positively affect tax avoidance. Policymakers need to increase supervision of politically connected companies to prevent abuse of power, direct further research, and strengthen the role of public accountants in maintaining the integrity of financial statements and compliance with tax regulations.

Keywords: Political Connection, Creative Accounting, Tax Avoidance.**ABSTRAK**

Penelitian ini bertujuan untuk menguji pengaruh koneksi politik dan akuntansi kreatif terhadap penghindaran pajak. Penelitian ini menggunakan pendekatan deskriptif kuantitatif, dengan menggunakan teknik purposive sampling untuk pemilihan sampel. Analisis data dilakukan dengan menggunakan WarpPLS 7.0. Hasil penelitian ini menunjukkan bahwa koneksi politik dan akuntansi kreatif berpengaruh positif signifikan terhadap penghindaran pajak. Para pembuat kebijakan perlu meningkatkan pengawasan terhadap perusahaan yang memiliki koneksi politik untuk mencegah penyalahgunaan kekuasaan, mengarahkan penelitian lebih lanjut, dan memperkuat peran akuntan publik dalam menjaga integritas laporan keuangan dan kepatuhan terhadap peraturan perpajakan.

Kata Kunci: Koneksi Politik, Akuntansi Kreatif, Penghindaran Pajak.**1. Introduction**

Indonesia needs large funds to improve many public programs and services, including education, health, and infrastructure. The source of such funding comes from domestic revenue. Taxation is one source of domestic profit that contributes greatly to the country's growth. (Khoirunnisa Asadanie & Venusita, 2020). According (Law of the Regulator of Indonesian Republic Number 16 of 2009 Article 1 Paragraph 1 Concerning Stipulation of Government Regulations in Lieu of Laws) taxes are mandatory contributions by individuals or organizations that must be paid to the state. This demonstrates that taxes are a vital source of state revenue and substantially contribute to the state budget. However, many individuals and companies try to reduce and avoid paying taxes. Some companies use tax avoidance to maximize revenue or profits, compete with other businesses, and maintain their existence.

The Ministry of SOEs has expressed concerns regarding the potential manipulation of financial statements carried out by two enterprises that are owned by the government, namely PT Waskita Karya (Persero) Tbk (WSKT) and PT Wijaya Karya (Persero) Tbk (WIKI). This assessment arises because of the discrepancy between the financial statements that show many years of profits and the actual natural conditions, where the cash flow of the two companies has never been positive.

Research by Yudawirawan et al. (2022) states that companies use legal loopholes to avoid paying taxes because of differences between financial accounting standards and tax regulations regarding profit calculations. Tax avoidance is a lawful step companies take to

decrease the total tax payable and increase profitability by utilizing legal loopholes in tax regulations without violating applicable laws (Sholihah & Rahmiati, 2024).

Tax avoidance practices tend to be driven by various factors, namely political connections and creative accounting. Companies with political connections tend to be more courageous in practicing tax avoidance because of the protection or convenience they get through these political relationships (Hajriati et al., 2024). Problems related to tax avoidance practices arise when the government seeks to collect taxes that should be collected but are hampered by loopholes in tax regulations that allow taxpayers to reduce their tax obligations legally (Putra & Rahayu, 2023).

The next factor that can affect tax avoidance is creative accounting. Creative accounting involves engineering financial data to avoid tax obligations, enabling companies to obtain bank loans, maintain the trust of financial institutions, and deceive shareholders by giving the impression that the company is achieving maximum profits for bonus purposes and other corporate strategies (Syamsuddin, 2023).

Although many studies highlight political connections in the context of tax avoidance, few explicitly link it to creative accounting practices. Several previous studies written by Falbo & Firmansyah (2021), Arizah et al. (2024), and Muda et al. (2020) tend to focus on the earnings management aspect of tax avoidance. Earnings management and creative accounting correlate, indicating an attempt to manipulate financial statements from the company's internal parties to create a better picture of economic performance than the actual situation (Rusli, Rusmia, 2022).

Based on the gaps that have been described the purpose of this investigation is to investigate the impact of political connections and creative accounting on tax avoidance, utilizing agency theory to elucidate the relationship between principals and agents in state-owned enterprises listed on the Indonesia Stock Exchange (IDX) during the 2018-2022 period. The findings of this investigation are anticipated to inform government policy by facilitating evaluations of state-owned companies, thereby fostering more muscular financial health and ensuring accurate financial reporting related to tax payment policies. Furthermore, this research aims to enhance the existing financial accounting and taxation literature.

1.1. Literature Review

Agency Theory

Agency Theory, proposed by Michael C. Jensen and William H. Meckling in 1976, explicates the correlation between agents and principals. Agents are management parties responsible for managing the company, while principals are shareholders who provide funds to be handled by agents. Tekin & Polat (2020) state that agency theory discusses situations where differences in interests and asymmetric information between principals and agents often lead to conflicts. Mechanisms are needed to minimize agency costs and ensure agents act by the principal's interests.

Political Connection

From an agency theory perspective, company management's political connections can exacerbate conflicts of interest between agents and principals (Munawaroh & Ramdany, 2019). Management with strong political ties tends to feel more protected and may be more encouraged to engage in tax avoidance. While this strategy may increase the company's short-term profits, the reputational risks and legal sanctions that management may ignore could hurt shareholders in the long run.

Political influence often makes it easier for businesses to lower their tax burden, as proximity to political power allows access to special treatment and regulatory relief (Krisnawati et al., 2021). According to research conducted by Fajri (2019) and Munawaroh & Ramdany

(2019) political connections have a significant positive effect on tax avoidance. Drawing from the explanation provided, the research hypothesis is formulated as follows:

H₁: Political Connection Has a Significant Positive Effect on Tax Avoidance

Creative Accounting

The correlation between creative accounting and tax avoidance can be explained using agency theory. Creative accounting practices are often considered a strategy management uses to avoid taxes. This theory highlights the relationship between shareholders (principals) and management (agents), where management is incentivized to embellish financial statements through creative accounting. (Kusuma, 2023).

Creative accounting is a tool for managers to strengthen the company's image, however, it is often misused for personal gain, such as manipulating financial statements to suit company targets, which can affect investors and other information users (Warno et al., 2022). Creative accounting techniques are applied through legal and illegal manipulation of accounting numbers and data (Comandaru et al., 2021). Earnings management is seen as capable of describing creative accounting practices and includes various related terms, such as creative accounting and fraudulent financial reporting, because both practices involve management's intervention in preparing financial statements. (Alvernia & Maimunah, 2021). Drawing from the explanation provided, the research hypothesis is formulated as follows:

H₂: Creative Accounting Has a Positive Effect on Tax Avoidance

2. Methods

The quantitative descriptive method is used in this research to analyze the data. Quantitative descriptive research is a sequence of scientific activities conducted in a detailed, comprehensive, and exhaustive manner, concentrating on a program, event, or activity at the individual, group, institutional, or organizational level of analysis (Hermelinda et al., 2021). This research employs Secondary data, including financial and annual reports from state-owned firms listed on the Indonesia Stock Exchange (IDX). The population of 24 companies was included in this investigation. This population's research sample was selected through purposive sampling. The outcomes of the procedure for selecting samples, executed in accordance with predetermined criteria, are as follows:

Tabel 1. Sampling Results

NO	SAMPLE DETERMINATION	TOTAL
1	State-owned enterprises listed on the IDX.	24
2	BUMN companies that do not publish financial reports and annual reports from 2018-2022.	-5
3	BUMN companies that do not earn profits	-8
4	Companies lack data on the variables utilized in the study.	-1
	Number of companies	10
	Number of Observation Samples 10 x 5 Tahun (2018-2022)	50

Source: Results of Development by Researchers (2024)

Political Connection

A political connection is a circumstance in which a board of commissioners and directors closely relates to the government. The measurement of political connection variables used in this investigation refers to research (Sulistyowati & Prabowo, 2020). Value 1 is given to companies proven to have political connections, and value 0 to companies that do not.

Creative Accounting

Creative accounting is measured using the Modified Jones Model (1995). Discretionary accruals (DA) are accruals that can change based on management policies, where these decisions involve managerial considerations, such as determining the economic life of fixed assets and choosing the depreciation method used (Alvernia & Maimunah, 2021). The first step is determining the company's total accruals by reducing *net income* by cash flow from operating activities.

$$TA_{it} = NI_{it} - CFO_{it}$$

Second, the total accruals (TA) value utilizes an estimation method a multiple linear regression equation based on the Ordinary Least Squares (OLS) method, as outlined below:

$$\frac{TA_{it}}{A_{it-1}} = a1\left(\frac{1}{A_{it-1}}\right) + a2\left(\frac{\Delta REV_{it}}{A_{it-1}}\right) + a3\left(\frac{PPE_{it}}{A_{it-1}}\right) + e$$

Third, the value of non-discretionary accruals (NDA) can be determined by applying the regression coefficient mentioned earlier, using the following formula:

$$NDA_{it} = a1\left(\frac{1}{A_{it-1}}\right) + a2\left(\frac{\Delta REV_{it} - \Delta REC_{it}}{A_{it-1}}\right) + a3\left(\frac{PPE_{it}}{A_{it-1}}\right)$$

Fourth, The discretionary accrual value is determined by subtracting the non discretionary accrual from the total accrual, as shown below:

$$DA_{it} = \left(\frac{TA_{it}}{A_{it}} - 1\right) - NDA_{it}$$

If DA_{it} is positive, there are indications that the company is doing *creative accounting* with a pattern of increasing profits. At the same time, DA_{it} , which poses a risk, suggests that the company might be engaging in creative accounting practices, showing a pattern of reduced profits.

Description:

- DA_{it} : Discretionary Accruals
- TA_{it} : Total accruals
- A_{it-1} : Total assets
- NDA_{it} : Non Discretionary Accruals
- NI_{it} : Net income
- CFO_{it} : Cash flow from operating activities
- REC_{it} : Change in receivables
- REV_{it} : Change in revenue
- PPE_{it} : Fixed assets
- e : error

Tax Avoidance

The ETR value reflects the extent of a company's tax avoidance efforts. A reduced level of tax avoidance activities within the company is suggested by a higher ETR value (Sawitri et al., 2022). With the following formula:

$$ETR = \frac{\text{Tax Expense}}{\text{Income Before Tax}}$$

3. Results and Discussions

3.1. Outer Model Test

The reliability test checks the composite reliability (CR) and Cronbach's alpha values to ensure the stability of the indicators used in the research design.

Table 2. Composite Reability

Variable	Composite Reliability	Cronbach's Alpa	Description
Political Connection (X1)	1.000	1.000	Reliable
Creative Accounting (X2)	1.000	1.000	Reliable
Tax Avoidance (Y)	1.000	1.000	Reliable

Source: WrpPLS 7.0 (2024)

Table 2 presents the reliability value based on Cronbach's alpha and composite reliability, suggesting that a regression coefficient greater than 0.7 is acceptable. As a result, several 1.000 indicates that the reliability test is passed and the measuring indication is legitimate.

3.2. Inner Model Test

Inner model measurement is performed to ascertain the degree of effect of the individual variable relationships and the overall degree of influence of variable relationships in the constructed system. Inner model measurement is seen from R-squared and Q-squared values.

Table 3. Value R-Square and Q-Squared

	Nilai
R-Square	0.357
R-Square Adjusted	0.330
Q-Squared	0.382

Source: WarpPLS 7.0 (2024)

According to the analysis results in Table 3, the R-squared value on tax avoidance is 0.357 (35.7%), indicating that the political connection and creative accounting variables can influence the tax avoidance variable by 35.7%, while other variables influence 64.3%. The adjusted R-square value of 0.330 shows that the coefficient of determination stays close to the original value even after the number of predictors in the model is taken into account. This suggests that the model is a pretty good fit for explaining the variation. The Q-squared value of 0.382 indicates that this research model satisfies the criteria for a Q-square value greater than 0. This indicates a robust predictive relevance.

3.3. Model Fit Test

The following table presents model fit values, which include various indicators used to assess the model's fit to the analyzed data.

Table 4. Fit Model Indikator

Model Fit and Quality Indeks	Value	Criteria	Description
APC	0.380, P<0.001	P<0.05	Fit
ARS	0.357, P=0.001	P<0.05	Fit
AARS	0.330, P=0.003	P<0.05	Fit
AVIF	1.013	Acceptable if <=5, Ideally <=3.3	Fit
AFVIF	1.316	Acceptable if <=5, Ideally <=3.3	Fit
GoF	0.598	Small >=0.1, Medium >=0.25, Large >=0.36	Large

Source: WarpPLS 7.0 (2024)

The findings displayed in Table 4 indicate that the research model satisfies the established fit criteria, as the P-values for APC, ARS, and AARS are all less than 5 with indices APC=0.380, ARS=0.357, AARS=0.330. Likewise, the resulting AFIV and AFVIF values are <5, indicating no significant multicollinearity problem in the model. The Tenenhaus GoF value of 0.598 reflects a large model fit. Overall, these results confirm the validity and reliability of the model used in this study.

3.4. Hypothesis Testing Output

A SEM model is constructed by connecting the independent and dependent variables to evaluate hypotheses. Figure 2's route diagram illustrates the model's construction.

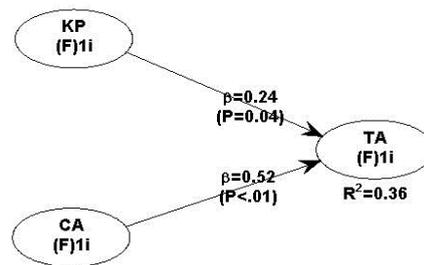


Fig. 1. Path Analysis Results
Source: WarpPLS 7.0 (2024)

The study findings indicate that the coefficient value for political connection is 0.24 with a significance level of 0.04, whereas for creative accounting, it is 0.52 with a result of 0.001. With both p-values (<0.05) indicating a substantial correlation, it can be inferred that the political connection and creative accounting positively impact Tax Avoidance.

Table 5. Coefficient Value p-value

Variable Dependent	Politic Connection	Creative Accounting
Tax Avoidance	0.237 (0.036)	0.523 (0.001)

Source: WarpPLS 7.0 (2024)

3.5. Political Connection to Tax Avoidance

The test results for H₁ reveal a high path coefficient of 0.24 and a significant P-value of 0.04. Based on these results, it can be concluded that the second hypothesis, which states that

creative accounting has a significant positive effect on tax avoidance, is accepted. This finding is consistent with the study by Hajriati et al. (2024) dan Munawaroh & Ramdany (2019) which states that political connections positively affect tax avoidance. With political connections, companies can more freely utilize legal loopholes to reduce their tax burden. In some cases, these connections even allow companies to avoid tax non-compliance sanctions. This shows that the closer a company's relationship with the government, the greater the opportunity to avoid taxes because it feels it has privileged access or protection from scrutiny.

However, contrary to the findings of Damayanti et al. (2023), Ngabdillah et al. (2022), Oktania & Putra (2023) Apriliani & Wulandari (2023) which states that political connections do not affect tax avoidance. Despite its tight contact with the government and perceived political connections, the company opts not to use these affiliations for tax evasion. This is attributable to the company's cognizance of the potential long-term ramifications. Engaging in tax evasion may tarnish the company's image among the public and stakeholders and may result in significant legal issues in the future. Moreover, strategically minded enterprises are more inclined to maintain trust, fostering positive relationships with the government and regulators, yielding more durable advantages.

3.6. Creative Accounting on Tax Avoidance

The test results of H_2 show a high path coefficient of 0.52, with a significance level of $P < 0.001$. Based on these results, it can be concluded that the second hypothesis, which states that creative accounting has a significant positive effect on tax avoidance, is accepted. Creative accounting is used to manipulate financial statements to reduce the tax burden. By utilizing the flexibility in accounting standards, companies can change revenue recognition, expenses, or assets so that the reported tax burden becomes less than its intended value. Companies prioritizing profits will continue to optimize profits through various cost-cutting strategies, such as minimizing profits when reporting to reduce total tax liabilities. The use of creative accounting as a means of tax avoidance shows that management can make decisions that do not always reflect the actual economic performance of the company, which in turn can harm shareholders in the long run.

4. Conclusion

The research data indicates that political connection has a positive and significant influence on the tax avoidance of BUMN companies, with a coefficient value of 0.04. In addition, creative accounting was found to have a positive and significant impact, with a path coefficient of 0.001 on tax avoidance in state-owned companies. The findings of this investigation have significant implications for government policy in regulating regulations and also carrying out supervisory activities comprehensively in paying attention to the level of political connections in BUMN companies as well as fraudulent actions, which are then known as creative accounting to analyze and avoid paying taxes to the State.

Future research is recommended to expand the scope of the sample area and population and test the main problems in companies that do tax avoidance, such as testing the correlation of political connections and creative accounting with path variables that include profit, company value, and financial ratios of BUMN companies to tax avoidance. This study is limited to sample and population measurements that only represent part of the population of SOE companies in Indonesia, which are listed on the IDX.

5. Acknowledgment

With great respect, the authors would like to convey their deepest appreciation to all those who have contributed to the completion of this journal. Special thanks go to the supervisors, who have provided guidance, direction, and valuable input throughout the

preparation of this journal. I would also like to thank my parents, family, friends, and colleagues, who always provide moral and material support. Hopefully, all the help and kindness given will be rewarded. Thank you.

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