

## DJP EMPLOYEE MANIPULATION PRACTICES FROM A CRITICAL THEORY PERSPECTIVE: THE TAX PARADOX AS AN IDEOLOGICAL TOOL AND FISCAL INSTRUMENT FOR COLLECTING STATE REVENUE

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### ABSTRACT

The integrity of tax administration in Indonesia faces significant challenges due to emerging patterns of fraud involving officials from the Directorate General of Taxes (DJP) who privately hold shares in tax consultancy firms. This phenomenon reflects a deeper systemic issue where taxation, ideally serving as both a fiscal tool and an ideological instrument for economic justice, is co-opted for personal gain. Our current study aims to critically examine how such ownership structures create conflicts of interest and facilitate corruption within the tax system. Employing a qualitative research design, we adopt a critical theory framework—particularly the Frankfurt School tradition—and apply the Fraud Triangle model to interpret fraud patterns. Data were collected through content analysis of national media coverage and in-depth interviews with taxation experts, anti-corruption officials, and academics. Findings reveal that insider access and authority are exploited to manipulate tax obligations, weakening public trust and undermining the redistributive function of tax policy. These actions create systemic risks by normalizing unethical behavior within public institutions. Our study emphasizes the need for independent oversight, stricter conflict-of-interest regulations, and reforms in ethical governance to restore institutional credibility and enhance tax compliance.

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## INTRODUCTIONS

Tax as an ideological tool implies that tax is not only a fiscal instrument to collect state revenue, but also a tool that reflects the ideology, political values, and economic interests of a society or government. Tax not only functions as a fiscal instrument, but also reflects ideology and political interests. Governments with a liberal ideology tend to apply low taxes to encourage investment, while a social-democratic orientation imposes progressive taxes to reduce inequality. From a critical perspective, tax can be a tool of domination used by economic elites through legal loopholes to maintain wealth. Conversely, the government can use fair tax policies to gain political legitimacy and public support. However, tax manipulation by

institutions such as the Directorate General of Taxes (DJP) employees damages the redistributive function of tax, betraying its primary purpose as a tool of economic justice and public welfare.

Corruption in Indonesia remains a serious challenge, especially in strategic institutions such as the DJP. One of the most striking cases is the case of Rafael Alun Trisambodo (RAT), a former DJP official charged with accepting gratification and committing money laundering (TPPU). RAT was proven to have accepted bribes related to various tax administrations and to have hidden assets using the names of other parties. As a result of his actions, RAT was sentenced to 14 years in prison and a fine of IDR 500 million by the court. This case reflects that the practice of gratification and TPPU is still ongoing in the Indonesian tax system. This phenomenon demands stricter supervision reforms and effective policies to prevent corruption and maintain the integrity of tax institutions.

The fact that DJP employees own shares in tax consulting firms reflects a new form of corruption detrimental to the state. This conflict of interest opens up loopholes for tax officials to direct taxpayers to use the services of consultants who are affiliated with them. In many cases, these tax consultants assist in tax manipulation by preparing financial reports that appear legal but actually deviate from applicable regulations. Research by Khan & Krishnan (2019) confirms that conflicts of interest not appropriately managed in government institutions can trigger corrupt behaviour. This mode blurs the line between professional consulting and illegal activities detrimental to state revenues. Therefore, there needs to be a firm policy in regulating the involvement of tax officials with business entities that have the potential to create conflicts of interest, as well as strengthening external supervision (Maulidi, 2023).

The Corruption Eradication Commission (KPK) has summoned three DJP employees suspected of owning shares in a tax consultant company to clarify the State Officials' Wealth Report (LHKPN). The three employees are the Head of Supervision and Consultation Section III with the initials DH, a Tax Auditor with the initials WW, and an Account Representative with the initials BS. They are known to own shares in two tax consultant companies suspected of being used to carry out corrupt practices. This case reveals the potential for conflicts of interest and weaknesses in the DGT's internal supervision system, which allows employees to use their positions for personal gain. This phenomenon demands improvements to regulations and control systems in tax institutions to maintain the integrity of public services.

According to research by Gorsira et al. (2018), corrupt practices in government institutions are often related to undetected or poorly regulated conflicts of interest. This irregularity provides opportunities for employees to exploit their positions for personal gain. In the Indonesian context, government employees' weak supervision of share ownership, especially in the taxation sector, is crucial because this sector is very vulnerable to fraud. Recent research by Maulidi (2023) also emphasises that poorly managed conflicts of interest can increase the risk of fraud in the public sector. This research indicates the need for stricter policies and a comprehensive oversight system to prevent corrupt behaviour and maintain the integrity of tax institutions.

This study aims to understand in depth how the phenomenon of tax officials who own shares in tax consulting firms can trigger fraud, as well as its impact on society and the state. This study will use a qualitative approach to analyse mass media content and in-depth interviews. This analysis is expected to provide a comprehensive understanding of this new style of corruption and provide policy recommendations to prevent similar cases from recurring.

### **Fraud Triangle Theory (developed by Donald Cressey)**

Fraud in public institutions can be explained by various theories, one of which is the Fraud Triangle developed by Cressey (1953). The Fraud Triangle includes three main elements: pressure, opportunity, and rationalisation. To clarify this concept, here are real case examples that are relevant to each element:

#### **1) Pressure**

DGT employees may face financial pressure or high lifestyle demands. This pressure can arise due to urgent needs or a consumptive lifestyle that does not match the income received. A study by Hashim et al. (2020) and Rustiarini et al. (2019) finds that financial pressure is significantly related to fraud in public institutions. Economic pressure can drive individuals to commit deviant acts to meet their needs. One example of a case is a DGT employee who faces financial pressure due to urgent family needs. For instance, an employee who has a child with expensive educational needs may be tempted to accept bribes to meet his financial needs.

## 2) Opportunity

Ownership of shares in a tax consulting firm provides direct access to manipulate taxpayers' tax obligations. This opportunity arises due to the lack of effective internal supervision and control. According to research conducted by [Suh et al. \(2019\)](#), opportunity is the main factor that allows fraud to occur in an organisation. In this case, ownership of shares in a tax consulting firm allows DGT employees to take advantage of the information they have to avoid tax obligations. Real cases can be seen in incidents when DGT employees have direct access to taxpayers' tax data and are involved in manipulating tax obligations through their consulting firms. This case is revealed in the summons of DGT employees by the KPK, who are suspected of having shares in a tax consulting firm.

## 3) Rationalisation

Perpetrators can convince themselves that their actions are not crimes because they are considered legitimate additional services. This rationalisation is often used as a justification mechanism for illegal actions. Research by [Kassem \(2022\)](#) shows that rationalisation is essential to fraud, especially in the public sector. Individuals involved in fraud tend to seek moral justification to avoid feeling guilty for their actions. An example of rationalisation is when a DGT employee convinced himself that receiving a commission from a consulting firm was a reasonable "reward" for the tax advice provided, even though it violated tax law. Research by Peralta-[Borray et al. \(2024\)](#) shows that this kind of justification often appears in the context of fraud in the public sector.

## Critical Accounting Theory (originates from the Frankfurt Critical Theory School)

In addition to the Fraud Triangle, critical accounting theory derived from the Frankfurt Critical Theory school can be used to analyse how the tax system, which should be a tool for redistributing economic justice, is instead manipulated for personal gain. This approach views taxes as fiscal instruments and ideological tools that reproduce social and economic inequality. According to [Habermas \(2018\)](#), financial institutions and state policies are often controlled by elites with personal interests, obscuring the redistributive function of taxes to create social justice. Tax manipulation by DJP employees who own shares in tax consulting firms can be seen as a form of elite domination, exploiting the tax system for personal gain.

[The study by Causa & Hermansen \(2020\)](#) also highlights how the tax system, which ideally functions as a means of redistribution, can be distorted by manipulative practices carried out by actors in tax institutions. Their analysis stated that tax policies often reflect the state's fiscal needs and become a means for certain actors to maintain their power and dominance. This phenomenon is relevant in the case of DJP employees who use their positions to gain personal gain, thus betraying the function of tax as a tool of economic justice.

## METHODS

This study uses a Critical Theory approach developed from the Frankfurt School, emphasising criticism of exploitative and hegemonic systems. This theory emphasises the importance of understanding the social structures that allow for economic and political domination, including in tax institutions ([Adorno & Horkheimer, 1997](#)). This approach is relevant in the context of fraud cases in tax institutions because corruption not only causes financial losses to the state, but also hinders the welfare of the community that should benefit from public funds. [According to Fraser \(2013\)](#), critical theory encourages normative analysis and reflection of systemic inequality.

We analysed news from the mass media that contains the case of the DJP employee who owns shares in a tax consulting firm. [According to Krippendorff \(2018\)](#), content analysis allows researchers to identify patterns, trends, and narratives that emerge in media representations related to tax fraud cases. The data collected was organised based on dominant issues, leading actors, and policy implications highlighted in the media.

We also conducted in-depth interviews with academics, tax practitioners, and KPK officials to gain a comprehensive view of the case. In-depth interviews allow researchers to dig up information that cannot be found in written sources ([Rubin, 2010](#)). This method gives researchers a critical perspective on the motives, implications, and mitigation steps needed to prevent similar cases.

## RESULTS AND DISCUSSION

### Indications of Conflict of Interest and Its Analysis

Ownership of shares in tax consulting firms by DJP employees creates a significant conflict of interest and undermines the tax system's integrity. A conflict of interest occurs when individuals or institutions have dual interests that affect their objectivity and professional decisions ([Hegarty, 2024](#)). In this case, DJP employees who should act as supervisors and enforcers of tax regulations actually have financial relationships with entities that have the potential to help taxpayers avoid tax obligations. This practice violates professional ethics and harms public trust in tax institutions.

Analysis of mass media content shows that this case not only occurred in Indonesia but also became a global issue that received serious attention from international tax authorities. Several national media outlets reported indications of the involvement of DJP employees in providing internal information to their tax consultants, which directly has the potential to harm state revenues. A similar case occurred in the United States, where an investigation showed that the relationship of interest between regulators and tax consultants weakened the enforcement of tax policies ([Aguilar et al., 2020](#)).

In-depth interviews with academics and tax practitioners revealed that these conflicts of interest often occur covertly. One informant from the academic community stated that loopholes in regulations related to the disclosure of information on DJP employee assets provide room for asset manipulation ([Informant A, 2025](#)). Tax practitioners added that similar cases could continue to recur without a strict and independent monitoring system. According to [Schwartz \(2019\)](#), effective internal oversight and financial transparency are key to preventing practices that can damage institutional trust. With increasing public demand for transparency and accountability, the government needs to strengthen policies to avoid conflicts of interest, including by tightening supervision of DJP employee assets and increasing sanctions for identified violations. As part of broader tax reform, establishing an independent supervisory body could be one effective solution.

Conflicts of interest in tax institutions occur when employees who monitor and enforce tax regulations have personal interests that can influence their decisions. In the context of share ownership by DJP employees in tax consulting firms, there is a significant risk that tax decisions that should be neutral become biased for personal gain. This conflict is not only an ethical issue but also threatens the transparency and integrity of the tax system, which can ultimately undermine public trust in the government ([Chernousova, 2020](#)). In fraud theory, one of the crucial elements put forward by Cressey in the "Fraud Triangle" theory is pressure and opportunity ([Cressey, 1953](#)). Share ownership in tax consulting firms creates great opportunities for DJP employees to manipulate tax regulations by providing privileged information to clients or deliberately weakening supervision. This is exacerbated by the weak internal control system at DJP, which should prevent potential conflicts of interest ([Ezenwaka et al., 2022](#)). Case studies in several countries show that similar situations also occur. In Italy, a major investigation in 2018 found that tax authority employees were involved in illegal consulting for large companies, costing the country billions of euros ([Hien, 2021](#)). This case prompted the Italian government to adopt a stricter external audit system and strengthen ethical regulations for public employees. Similar steps can inspire Indonesia to deal with the problem of conflicts of interest at the DGT.

The results of interviews with tax academics also show that regulatory loopholes related to share ownership by DJP employees are an urgent problem that needs to be addressed immediately. One source emphasised that "stricter rules on the prohibition of owning shares in tax-related companies are urgently needed to eliminate potential conflicts of interest" ([Interview with Tax Practitioners, 2024](#)). Regulatory reform prohibiting DJP employees from owning shares in tax consulting firms could be an effective solution.

### New Modes in Tax Fraud

A new mode of tax fraud involving DJP employees is to direct taxpayers to tax consultant firms they own or control. This practice creates a conflict of interest that is very difficult to detect because it uses formal and informal networks that are legal on the surface ([de La Feria, 2020](#)). In this scheme, DJP employees can provide special treatment to taxpayers who use the services of their consulting firms, including manipulating tax report data to avoid tax obligations that should be paid. Analysis of national mass media content shows a recurring pattern in this case. Several investigative reports revealed that the

modus operandi involved the misuse of access to tax information and the exploitation of legal loopholes in taxation. One media outlet mentioned the existence of "tax audit data leaks", which were then used to develop tax avoidance strategies for consulting clients owned by DJP employees. This practice harms state revenues and worsens the tax compliance climate ([BBS News Indonesia, 2010](#)).

In-depth interviews with tax practitioners and KPK officials strengthen the indication that this mode is increasingly common due to minimal internal supervision. One practitioner said that "DJP employees have strategic information that allows them to design tax engineering that is difficult to detect by automated audit systems" ([Informant B, 2024](#)). The KPK official added that cooperation between regulators and business entities is a major challenge in enforcing tax justice. Similar modes have also been uncovered in several other countries. In India, an investigation by The Times of India (2025) found the involvement of tax officials in a similar scheme, where they gave special treatment to large companies that used tax consultants who had close ties to government officials. In that case, the Indian government finally formed a special investigation unit to handle tax fraud involving state officials ([Dalwadi, 2023](#)).

To overcome this fraud, the Indonesian government must adopt stricter policies to supervise DJP employees. Establishing an independent supervisory unit and a transparency policy that requires DJP employees to report their business connections can be effective preventive measures (Svetlozarova, 2023). In addition, education and strengthening of ethical values in tax institutions must also be strengthened to prevent fraudulent behaviour. An in-depth interview with a tax academic showed that public trust could collapse if such cases continue without firm action. "When the public feels that there is preferential treatment for certain taxpayers who use consultants related to tax officials, the state's legitimacy in collecting taxes will be threatened," said a source from a leading university in Indonesia ([Informant C, 2024](#)). The KPK official interviewed also added that these modes harm state revenues and create the perception that the law is not enforced evenly.

A similar phenomenon has also occurred in Greece, a significant tax scandal involving high-ranking government officials in 2019 caused a drastic decline in public trust in state institutions. Research by Cheliatsidou et al. (2024) shows that after the scandal, the level of tax compliance decreased by 20% in two years. The Greek government finally took significant reform steps by establishing an independent unit to handle tax fraud cases and increase institutional transparency ([Drogalas et al., 2024](#)). In Indonesia, similar steps are urgent. The government must commit to prosecuting DJP employees involved in this scandal. Transparency in investigations and strict law enforcement are key to restoring public trust ([Kochel & Skogan, 2021](#)). In addition, educational campaigns that strengthen public awareness of the importance of tax compliance and reform of tax employee supervision policies must be carried out comprehensively so that similar phenomena do not recur.

The phenomenon of DJP employees owning shares in tax consulting firms has created a new mode of tax fraud practice. This mode involves transferring taxpayers to consulting firms owned by DJP employees in exchange for tax data manipulation that benefits taxpayers and harms the state. One form of manipulation often occurs is engineering financial reports to reduce the tax burden or exploit legal loopholes known only to insiders ([Fedulova et al., 2020](#)). This type of practice is difficult to detect because it appears to be a legal transaction that complies with tax regulations. In the Fraud Diamond theory developed by Wolfe and Hermanson (2004), in addition to the pressure, opportunity, and rationalisation contained in the Fraud Triangle, the capability element is an important aspect that allows individuals to commit complex fraud. DJP employees with access to and in-depth knowledge of the tax system can create fraud schemes that are difficult to uncover. This situation is exacerbated by the weak internal control system that fails to detect such conflicts of interest (Nasir et al., 2021). A case study from the United States shows a similar practice in the 2017 "KPMG Tax Shelter" scandal, where employees of a major tax consultant worked with companies to create an illegal tax avoidance scheme. The investigation revealed that the scheme was designed by individuals with in-depth knowledge of tax regulations, which is a characteristic of the capability element in Diamond Fraud ([McKenna et al., 2023](#)). This example shows that internal knowledge is a weapon for fraudsters. The results of interviews with sources from the Corruption Eradication Commission (KPK) confirmed that this mode not only harms the state financially but also weakens tax law enforcement. One source stated that "the capabilities possessed by the DJP employees who committed fraud made them able to design manipulations with a level of complexity that was difficult to reveal directly" (Interview with an Official within the KPK, 2024). Therefore, steps to update the technology-based supervision system and independent audits are crucial to prevent the development of increasingly sophisticated fraud modes.

## Impact on Public Trust

Fraud practices in tax institutions, especially the share ownership of DJP employees in tax consulting firms, have significantly impacted public trust. Taxes, which should be an instrument to fund public needs and reduce social inequality, are instead misused for personal gain. As a result, the public is becoming increasingly sceptical of the integrity of tax institutions. In a national survey by Indikator Politik Indonesia (2023), public trust in DJP fell by 23% after disclosing a tax manipulation case involving internal employees.

According to the Fraud Triangle theory (Cressey, 1953), one of the main factors driving fraud is the existence of opportunity. This opportunity arises because of the tax institutions' weak supervision and control system. When the public finds out that the officers who should be the spearhead of tax enforcement are the perpetrators of fraud, the legitimacy and authority of the DJP in carrying out its duties are eroded. This impacts the potential for tax evasion by taxpayers who feel the tax system is unfair and corrupt.

A similar phenomenon occurred in Brazil, where a tax scandal involving tax officials in 2019 caused the public to be reluctant to comply with their tax obligations (Peralta-Borray et al., 2024). The study found that tax compliance rates dropped drastically two years after the scandal was revealed. This condition illustrates how a crisis of trust can be contagious and create a domino effect, financially detrimental to the country. The results of interviews with tax academics also underline that public trust is the primary foundation of the tax system. One of the informants stated, "If public trust in the DJP continues to decline, it will be increasingly difficult for the government to achieve its tax revenue targets" (Interview with Tax Academics, 2024). Therefore, the government needs to take decisive steps, such as reforming the supervision system and implementing more transparent policies, to restore public trust.

## Systemic Risk in the Tax System

Fraud practices in tax institutions involving DJP employees can potentially create significant systemic risks. This risk not only results in the loss of state revenue, but also in the damage to the public trust system and inefficiency of tax administration. In de La Feria's research (2020), it was revealed that cases of tax manipulation involving internal officials can lead to "permissive behaviour" that encourages similar practices at all levels of the organisation. This indicates that if fraud is not handled firmly, the potential for recurring similar cases to recur will increase.

According to the Fraud Triangle theory (Cressey, 1953), systemic risk in the tax system can arise when the organisational culture does not support integrity and transparency. Employees who witness impunity for fraudsters tend to see opportunities to commit violations. The impact is the birth of a work culture tolerant of deviations, ultimately weakening the entire tax system (Gorsira et al., 2018). This condition can trigger ongoing economic losses due to the loss of potential tax revenue. In the international context, a similar case occurred in Greece, where corruption in tax administration was one of the factors causing the country's economic crisis in the early 2010s. A study by García et al. (2018) shows that weak supervision and accountability result in the loss of around 15% of tax revenues each year. This condition creates fiscal instability, leading to the European Union's financial intervention.

An in-depth interview with a tax practitioner in Indonesia highlights the importance of institutional reform. "The DJP must strengthen the internal supervision system and build an effective whistleblowing mechanism to prevent and detect fraud early," he explained (Interview with Tax Practitioner, 2024). Addressing this systemic risk requires a comprehensive approach, including policies enforcing strict sanctions against perpetrators and establishing a work culture prioritising integrity.

## Implications of Findings for National Tax Policy

Findings on conflicts of interest, new fraud modes, impacts on public trust, and systemic risks in tax institutions have significant implications for national tax policy. In the Indonesian context, efforts to build a transparent and accountable tax system require more comprehensive reforms, including revisions to internal oversight policies and strengthening regulations

related to conflicts of interest for tax employees. A study by Suh et al. (2019) emphasised that an effective anti-fraud policy must include preventive measures and early detection mechanisms that can identify potential violations.

From the perspective of the Fraud Triangle theory (Cressey, 1953), national tax policy needs to address three main elements that trigger fraud: pressure, opportunity, and rationalisation. Pressure can be minimised through a decent remuneration policy for DJP employees, while opportunities must be minimised by strengthening the information technology-based audit system. Rationalisation can be suppressed through regular ethics and integrity training programs. For example, implementing a blockchain system in tax administration in Estonia has been proven to reduce fraud gaps by providing complete transparency in the tax recording process (Causa & Hermansen, 2020).

In an in-depth interview with KPK officials (2024), it was revealed that one of the urgent policies is establishing a special anti-fraud unit at the DJP that has complete independence to investigate alleged violations. "This unit must have full access to tax data and be equipped with the authority to recommend sanctions," the official explained. This approach aligns with practices in developed countries such as the UK, which has the HM Revenue and Customs Fraud Investigation Service, a unit that handles tax fraud cases explicitly (Amoh & Ali-Nakyea, 2019). In addition, the government needs to consider policies to strengthen whistle-blower protection. Based on research conducted by Dalwadi (2023), a strong whistle-blower protection system can encourage active employee participation in reporting fraud without fear of retaliation. This policy can accelerate the detection and handling of fraud cases in the Indonesian tax environment.

## CONCLUSION

The phenomenon of DJP employees owning shares in tax consulting firms indicates a new style of corruption that can potentially harm the state and society. The Critical Theory approach helps to understand that fraud is financially detrimental and erodes public trust in government institutions. This study shows that share ownership by DJP employees in tax consulting firms creates a systemic conflict of interest. This new mode not only manipulates tax obligations but also damages the institution's integrity and public trust. Using Critical Theory and the Fraud Triangle, these findings reveal that opportunities, pressures, and rationalisations work simultaneously, strengthening the potential for fraud. The government does not yet have adequate internal supervision to detect these practices early, so the national tax system has a serious policy gap.

Future research is advised to expand the scope of data, not only through media content and limited interviews, but also through ethnographic studies of organisations or internal DJP data, if possible. The focus can be directed at analysing the structural relationship between regulators and tax consulting industry players, as well as the role of work culture in shaping tolerance for fraud. Research should also examine the effectiveness of the whistle-blower reporting system and its protection, as well as how technology such as blockchain can control and promote transparency in tax management.

The main limitation of this study lies in the limited access to institutional primary data from the DJP and tax consulting firms. In addition, the interviews conducted were limited to available academic and practitioner informants, so the perspectives of internal DJP actors were not explored directly. Reliance on media analysis also carries the risk of bias in news framing. Due to its descriptive and interpretive nature, the results of this study cannot be generalised widely without verification through a quantitative approach or a more in-depth field case study.

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