

Forensic Aspects of Tax Evasion

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Abstract

In today's dynamic and turbulent business environment, forensic accounting plays a key role in identifying tax evasion, particularly from a behavioral perspective — that is, in situations where accountants are exposed to internal organizational pressures. The aim of this research is to forensically identify organizational and individual factors that potentially contribute to the emergence or concealment of tax irregularities. The study was conducted through a survey of accountants employed in various organizations, who assessed their perception of organizational pressure, their own professional independence, and their ability to resist ethical challenges. The study found that financial incentives offered to accountants may increase the risk of concealing tax evasion, thereby complicating forensic detection of irregularities.

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The survey also revealed that employees are unable to influence the employer's intention to minimize taxes without compromising their own job security, and that there are currently no effective policies or procedures in place to encourage and protect those who report actual or suspected illegal or unethical behavior.

Keywords: forensic accounting, tax evasion, organizational pressures

1. Introduction

Tax evasion represents a significant challenge to financial transparency and the legality of business operations, with forensic accounting increasingly playing a key role in addressing such irregularities. While forensic accounting is often associated with the use of specialized techniques, an equally important aspect involves examining organizational risk factors that increase the likelihood of tax evasion. This research focuses on the resilience of employed accountants in situations involving ethical pressure, as well as the presence of motivational mechanisms that may hinder the forensic detection of evasion.

The forensic aspects of tax evasion are examined through the literature review and three sections. The first section addresses forensic approaches to analyzing business irregularities, highlighting the growing importance of forensic accountants due to the increasing need for forensic expertise in uncovering tax-related fraud committed by taxpayers. The second section explores tax accounting and mechanisms of evasion, including an overview of anti-evasion measures such as preventive, repressive, institutional, legal, and socio-economic strategies. The avoidance of tax obligations has become a global issue, as taxpayers in nearly all tax systems seek to maximize profits while minimizing tax liabilities. The third section focuses on the connection between forensic aspects and tax evasion, within which a statistical analysis was conducted confirming the existence of pressure and financial incentives placed on accountants to conceal tax liabilities.

2. Literature Review

The literature review provides an overview of relevant academic and professional literature related to forensic accounting and tax evasion, with a particular focus on forensic approaches to business irregularities, tax accounting mechanisms, and the role of forensic methods in detecting tax evasion.

2.1. Forensic approaches in the analysis of business irregularities

It is often impossible to adequately detect accounting manipulations without a forensic approach. Fawdah et al. (2019) emphasized in their study the growing demand for forensic accounting services, as external auditors are not equipped to address all types of fraud and financial crime. According to Bailos et al. (2020), there has been an increasing involvement of forensic accountants in addressing violations of accounting and tax regulations, primarily due to the rising number of financial and tax fraud cases resulting from the limitations of statutory audits in uncovering fraudulent activities. Therefore, it is evident that the contribution of forensic accounting in combating tax evasion and tax fraud is becoming increasingly significant.

Koh et al. (2009) describe forensic accounting as a discipline focused on the application of accounting facts and concepts gathered through audit methods, techniques, and procedures in order to resolve legal matters. This implies that an accountant must integrate investigative, accounting, and auditing skills. A forensic accountant is simultaneously an accountant and an investigator, tasked with conducting inquiries, analyses, and examinations of evidence during engagements. It is important to distinguish between fraud detection and fraud prevention. According to Ojo-Agbodu et al. (2022), fraud detection refers to the act of uncovering fraud and fraudulent activities committed by individuals, whereas fraud prevention involves the process of inhibiting the occurrence of such activities. The same authors examined the impact of forensic accounting on both fraud detection and prevention, concluding that forensic accounting has a significant impact on fraud detection but does not have a significant effect on fraud prevention.

In their study, Obazee and Otakefe (2023) emphasize the need for innovative strategies and effective measures to enhance awareness, acceptance, and utilization of forensic services in the ongoing fight against fraud. According to Okoye and Gbegi (2013), forensic accounting involves the application of accounting, auditing, and investigative skills. They identify two key aspects of forensic accounting: litigation support services, where the accountant acts as an expert witness or consultant, and investigative services, which involve forensic techniques capable of providing admissible evidence in court.

Based on the above, it can be concluded that forensic accountants bear significant responsibility, as they must possess strong skills in accounting, auditing, and investigation. This underscores the importance of viewing irregularities from a forensic perspective, which uniquely offers deeper insight into the underlying issues.

2.2. Tax accounting and mechanisms of evasion

“A taxpayer has at their disposal options that can facilitate or completely eliminate their tax burden. If certain actions are taken prior to tax collection, this is referred to as tax evasion, whereas tax shifting occurs if such actions are taken after the tax has been paid.” (Jelčić, 2001, p. 144)

According to the definition provided by Al-Kharasan (2018), tax evasion refers to the use of fraudulent methods or false declarations by taxpayers in order to avoid paying taxes. Al-Rubaidi and Al-Hajj (2014, p. 61) define tax evasion as: “The reduction or non-payment of taxes by a taxpayer through tax concealment or fraud, as well as the concealment or understatement of taxable items in violation of the provisions of tax laws and legislation.”

According to Bello and Danjuma (2014, p. 35), tax avoidance is a global problem because, on one hand, taxpayers in all tax systems attempt to minimize their tax liabilities, while on the other hand, tax administrations strive to improve cooperation with taxpayers in order to detect illegal tax avoidance (tax evasion) and prevent “loopholes” in the law that enable legal tax avoidance.

Vukšić (2003) argues that tax evasion is present worldwide across various tax systems and regions. Such behavior may result from taxpayers’ insufficient knowledge of tax regulations, the inefficiency and lack of organization within tax administrations, ambiguous tax laws, as well as the deliberate application of strategies aimed at reducing or avoiding tax obligations.

According to Mahović-Komljenović (2009), measures against tax evasion can be categorized as preventive, repressive, institutional, legal, and socio-economic. The state must carefully plan the preventive measures to be implemented at a given time, with particular emphasis on operational efficiency, technical equipment, expertise, and the specificity of the organization and methods employed by bodies responsible for detecting tax evasion. However, in addition to these measures, states are compelled to undertake repressive actions. Illegal behaviors of taxpayers are classified as economic offenses and misdemeanors, while the most severe forms of such illicit conduct are criminalized as criminal acts. Institutional measures pertain to both tax administrations and taxpayers and are based on compliance with legal regulations and mutual trust. Legal measures aimed at preventing tax avoidance focus on reducing tax evasion and preserving the stability of the state’s tax system. Socio-economic measures involve the need to build and enhance taxpayers’ moral standards. Tax morale encompasses behavioral norms related to taxation that determine which types of behavior are

socially beneficial or acceptable, and which are harmful. Tax morale reflects a taxpayer's personal attitude toward paying taxes, influenced by their level of education and social status, the amount of tax burden, the allocation of tax revenues, as well as fear of non-compliance penalties, which affects their social reputation. (Mahović-Komljenović, 2009, p. 182)

Empirical literature suggests that the degree and prevalence of tax evasion depend on three key factors: the alienation of the state from its citizens, the level of fiscal burden, and the weakness of enforcement and leniency of sanctions. In situations where non-democratic governance exists, citizens' sense of alienation from the state often leads to resistance to paying taxes as a direct expression of their aspiration for a democratic society. It can be argued that in the Federation of Bosnia and Herzegovina, tax morale is very low, as evidenced by various attempts to minimize tax burden. Improving tax morale could be achieved by establishing a democratic relationship between the state and taxpayers, rather than treating taxpayers merely as uncompromising enforcers of tax policy. The level of fiscal burden plays a crucial role regarding tax avoidance. When taxes are set at a high level and tax payment places the taxpayer in a difficult position that threatens their personal livelihood or ability to conduct business activities, taxpayers often tend to avoid paying taxes, either partially or entirely. This avoidance may occur even with the awareness of potential stricter legal sanctions. To ensure adequate control over the collection of public revenues, it is necessary to improve the organization of inspection services. Modern and professional inspection bodies enable expert, timely, and efficient verification and collection of fiscal revenues using contemporary methods. Inspection services should have a clearly defined legal status and receive fair and adequate financial compensation.

Within each of these three factors that influence the degree and prevalence of tax evasion, awareness and application of ethics play a crucial role. Individuals who possess sufficient ethical standards are less likely to attempt tax avoidance. Similarly, legal entities that are familiar with ethical codes and aware of the sanctions associated with non-compliance are less inclined to evade taxes. Furthermore, inspection authorities that maintain high ethical standards are less likely to engage in corruption or accept bribes to overlook identified cases of tax evasion.

2.3. The role of forensic aspects in detecting tax evasion

Taxpayers often calculate and weigh the benefits they expect to gain from tax evasion against the costs they would incur if the evasion is detected by tax inspectors. Given that penalties are relatively low, it is evident that these fines must be substantially increased so that

the costs imposed upon detection of evasion significantly outweigh the benefits gained. In Bosnia and Herzegovina, as well as globally, inflation rates have risen in recent years due to international market turbulence, while penalties imposed on taxpayers have remained unchanged. Numerous studies focus on the potential for reducing tax evasion through the work of forensic accountants, who possess the professional qualifications, experience, skills, and knowledge across disciplines necessary to address the challenges of the profession.

Obazee and Otakefe (2023) found that financial benefit, stakeholder pressure, organizational factors, ethical climate, and financial costs play a significant role in determining the intention to utilize forensic accounting services.

Al-Manhouri et al. (2024) investigated the impact of forensic accounting characteristics on the reduction of tax evasion. Their study identified the following dimensions as being associated with the decrease in tax evasion: justifications for evasion, opportunities for evasion, capabilities for evasion, and pressures related to evasion. Additionally, they found a positive impact of the forensic accountant's characteristics—specifically their skills and qualifications—on reducing tax evasion.

Balios et al. (2020) examined the impact of various non-economic, behavioral, and institutional factors on the level of tax evasion, with particular emphasis on the importance of accounting regulations and the contribution of forensic accounting in detecting and preventing manipulations in financial statements. They analyzed tax audit parameters to determine the extent to which these factors influence taxpayer behavior concerning tax avoidance.

Alshira'h et al. (2025) identified a negative correlation between tax sanctions, the likelihood of detecting manipulations, tax ethics, tax fairness, forensic accounting, and public expenditure on one hand, and the effectiveness of tax evasion on VAT on the other. They suggest that authorities can significantly reduce tax evasion among small and medium-sized enterprises by increasing sanctions, strengthening tax control, and implementing forensic practices.

The study conducted by Alsharari (2018) in Jordan aimed to examine the role of forensic accounting in limiting tax evasion in public industrial shareholding companies. The results revealed that forensic accounting plays a statistically significant role in reducing the use of accounting estimates and revenue recognition manipulations as methods of tax evasion. The author recommends a stronger involvement of forensic accounting in the oversight of tax practices of industrial companies in order to reduce reporting irregularities.

3. Research Methodology

The research employs a survey method to identify factors of organizational and individual vulnerability that, from a forensic accounting perspective, serve as early indicators of potential tax irregularities. The sample included accountants from the Federation of Bosnia and Herzegovina with different levels of professional experience (ranging from junior specialists to certified experts), employed in the private sector regardless of the company's industry. The survey of accountants was conducted via the online platform Google Forms in the period from June 15, 2025 to July 5, 2025, whereby the accountants evaluated the statements based on the experience acquired during their professional careers. The focus is on assessing the impact of pressures, incentives, and the independence of employed accountants—key components that forensic accountants use when evaluating the risk of tax fraud. According to Castellano and Lightle (2005), organizations with a strong ethical climate and a clearly articulated ethical stance from top management are more likely to prioritize fraud prevention and detection.

The following hypothesis was formulated for this study:

H_0 : Financial incentives to accountants increase the risk of concealing tax evasion, thereby hindering forensic detection of irregularities.

To test this hypothesis, the independent variable is financial incentives to accountants, and the dependent variable is the concealment of tax evasion through pressure on accountants (e.g., Table 1).

Table 1: Research variables with indicators

Variable	Indicator
<i>Independent variable:</i> Financial incentives tied to performance	The organization often offers incentives to accountants in the form of financial benefits and compensation, in the context of illegal tax evasion.
<i>Dependent variable:</i> Pressure on accountants (to conceal evasion)	In my professional work, I often face pressure to present financial results in a way that involves dishonest tax reporting.

Source: Author's research

The financial incentives in this study refer to illicit remuneration for activities associated with tax evasion. Activities related to tax evasion refer to the work of accountants in preparing the annual financial statements, which involves various accounting entries throughout the year. In this context, accountants may be asked to overstate certain expenses in order to reduce the financial result that serves as the basis for corporate income tax calculation, which constitutes dishonest tax reporting. This can be achieved through the use of fictitious invoices, concealing earned revenues, inflating material consumption, and similar practices.

We were also interested in whether accountants can influence an employer's intention to minimize taxes without jeopardizing their own job security. Specifically, whether accountants are able and permitted to report detected irregularities and refuse to participate in such activities, and whether they can feel secure in doing so due to the existence of effective policies or procedures that would encourage and protect them when they decide to report observed irregularities.

4. Research Results and Discussion

Descriptive statistics provide a clear and comprehensive overview of the analysis of the collected data to enable the most appropriate conclusions to be drawn. The results of the descriptive analysis are presented in Table 2.

Table 2: Descriptive statistics

Financial incentives tied to performance		Pressure on accountants (to conceal evasion)	
Mean	3,19	Mean	3,02
Standard Error	0,16	Standard Error	0,16
Median	3,00	Median	3,00
Mode	4,00	Mode	4,00
Standard Deviation	1,26	Standard Deviation	1,30
Sample Variance	1,58	Sample Variance	1,69
Kurtosis	-0,85	Kurtosis	-1,16
Skewness	-0,42	Skewness	-0,12
Range	4,00	Range	4,00
Minimum	1,00	Minimum	1,00
Maximum	5,00	Maximum	5,00
Sum	201,00	Sum	190,00
Count	63,00	Count	63,00

Source: Author's research

Based on the survey questionnaire, where responses were measured using a Likert scale ranging from 1 to 5, a total of 63 responses were collected. The majority of accountants who completed the survey have up to 5 years of work experience (38.10%), followed by those with 6 to 10 years of experience (31.75%). Accountants with 11 to 15 years of experience make up 20.63% of the respondents, while the fewest are those with 16 to 20 years of experience (6.35%) and those with more than 21 years of experience (3.17%).

The arithmetic mean, or average score, for the statement regarding financial incentives to accountants was 3.19, with a mode of 4, indicating that respondents mostly agreed with this statement. However, the standard deviation of 1.26 suggests that responses varied, reflecting a mild to moderate level of agreement, which is also confirmed by a variance of 1.58. The distribution of responses was slightly negatively skewed (Skewness = -0.42), with a mildly platykurtic distribution (Kurtosis = -0.85). Regarding the statement about pressures on accountants to conceal tax evasion, the average score was 3.02, with a mode of 4 and a standard deviation of 1.30. This again indicates varied responses, representing mild to moderate

agreement with the statement, accompanied by a variance of 1.69. This distribution is nearly symmetrical (Skewness = -0.12) with a platykurtic shape (Kurtosis = -1.16).

Using the statistical software JASP version 0.19.3.0, the research hypothesis was tested by applying Pearson's correlation coefficient. The results are presented in Table 3.

Table 3: Pearson's Correlations

Variable		Financial incentives tied to performance	Pressure on accountants (to conceal evasion)		
Financial incentives tied to performance	Pearson's r	—			
	p-value	—			
Pressure on accountants (to conceal evasion)	Pearson's r	0.640		—	
	p-value	< .001		—	

Source: Author's research

When interpreting the obtained results, we first determine the direction of the relationship between the dependent and independent variables. If the Pearson correlation coefficient has a negative sign, it indicates a negative direction or relationship; if the coefficient has a positive sign, it indicates a positive direction or relationship between the dependent and independent variables. In this case, a positive relationship between the variables is observed. Next, the strength of the relationship is assessed by examining the corresponding parameters according to Cohen (1988), as follows:

small= 0,10-0,29

medium= 0,30-0,49

large= 0,50-1,00

According to the Pearson correlation coefficient at a 1% significance level, the relationship between financial incentives to accountants and pressure on accountants to conceal tax evasion or engage in illegal activities has a coefficient of 0.640. Therefore, we conclude that there is a strong and positive correlation between the variables. Given that the significance

level is less than 0.01 ($0.000 < 0.01$), we can confirm that the obtained correlation coefficient of 0.640 is statistically significant.

In other words, the greater the financial incentives, the higher the likelihood of concealing tax evasion or engaging in illegal activities, thus confirming the hypothesis that *financial incentives to accountants increase the risk of concealing tax evasion, which hinders forensic detection of irregularities*. Understanding the attitudes and experiences of employed accountants is crucial for forensic accounting, as they represent the first layer of potential actors in financial manipulations. Thus, manipulations often originate from accountants, their management, and the organizational environment in which they operate. The role of forensic accounting in this context is not limited to detecting irregularities *ex post* but also includes preventive risk assessment through the analysis of incentives that may increase the likelihood of concealing tax evasion (Alsharari, 2018). It is precisely because of such analyses and preventive projections that studies like this are important, as they clearly identify areas where manipulations occur and the reasons for their emergence. This perspective emphasizes the importance of actively involving forensic accounting in monitoring and control processes within companies, especially in situations where accountants receive financial incentives that may influence their professional behavior, or when they do not want to risk losing their job if they refuse a financial incentive in exchange for falsifying certain accounting entries.

Additionally, we concluded that the majority of accountants believe they cannot influence their employer's intention to minimize taxes without risking their own job security. Specifically, 30.20% of respondents disagreed with this statement, while 20.60% held a neutral position, and an equal 20.60% agreed. Furthermore, 17.50% fully agreed with the statement, and 11.10% completely disagreed.

A clear issue identified is the insufficient protection of those who decide to report illegal or unethical actions. This is evident from responses to the statement regarding the current existence of effective policies and procedures to encourage and protect whistleblowers reporting actual or suspected illegal or unethical behavior. Here, 36.50% of respondents disagreed with the statement, 28.60% were neutral, and 19% completely disagreed. Nevertheless, 7.90% agreed and another 7.90% fully agreed with the statement.

5. Conclusion

In addition to company managers, accountants employed within these companies play a significant role in the occurrence of tax evasion. Managers seek to achieve the best possible financial results while minimizing corporate tax payments, whereas accountants are often

compelled to comply with management's directives in order to safeguard their job security. The most effective way to control this situation is through frequent and regular inspections by competent authorities, who are obligated to sanction and penalize those who knowingly facilitate tax evasion. Through direct communication with accountants and management, forensic accountants can draw important conclusions based on their traits and preferences. As established, there are evident financial incentives tied to significant pressure on accountants, which contribute to increased tax evasion. Forensic accountants should be given greater prominence not only in public enterprises but also in private companies. Their oversight should not be limited to cases of major fraud but should be incorporated into routine audits to provide timely forensic insights into company operations, alongside the work of tax inspectors.

A limitation of this research is the small sample size; the results would be more robust if a larger number of accountants participated. Furthermore, given the sensitivity of the topic, the honesty of responses remains uncertain. A recommendation for future research is to examine tax inspectors' perceptions regarding the implementation of forensic audits of large taxpayers every five years.

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Sažetak

U današnjem dinamičnom i turbulentnom poslovnom okruženju, forenzičko računovodstvo ima ključnu ulogu u otkrivanju poreske utaje, naročito iz bihevioralne perspektive — odnosno u situacijama kada su računovođe izložene unutrašnjim organizacionim pritiscima. Cilj ovog istraživanja je forenzičko identifikovanje organizacionih i individualnih faktora koji potencijalno doprinose nastanku ili prikrivanju poreskih nepravilnosti. Istraživanje je sprovedeno putem ankete među računovođama zaposlenim u različitim organizacijama, koji su procjenjivali svoju percepciju organizacionog pritiska, sopstvenu profesionalnu nezavisnost i sposobnost da se odupru etičkim izazovima. Rezultati istraživanja pokazali su da finansijski podsticaji ponuđeni računovođama mogu povećati rizik od prikrivanja poreske utaje, čime se dodatno otežava forenzičko otkrivanje nepravilnosti.

Anketa je takođe pokazala da zaposleni nisu u mogućnosti da utiču na nameru poslodavca da minimizira poreske obaveze bez ugrožavanja sopstvene sigurnosti zaposlenja, kao i da trenutno ne postoji efikasne politike ili procedure koje bi podsticale i štitile one koji prijavljaju stvarno ili sumnjičivo nezakonito ili neetičko ponašanje.

Ključne riječi: forenzičko računovodstvo, poreska utaja, organizacioni pritisci