

## Ethical Decision Dilemma for Tax Consultants in Tax Planning



Shafira Putri A<sup>1</sup>, Oyong Lisa<sup>2</sup>, Kohar Adi<sup>3</sup>

<sup>1,2,3</sup>Gajayana University Malang

**ABSTRACT:** Tax consultants contribute to assisting taxpayers in overcoming difficulties caused by the complexity of tax rules. Reliable tax consultants tend to provide aggressive advice. Tax consultants as professionals must uphold the code of ethics and applicable tax rules. In this condition, tax consultants are faced with a dilemma in making ethical decisions. This study aims to interpret more deeply how the integrity of tax consultants in facing ethical decision dilemmas in conducting tax planning using a transcendental phenomenological approach. The results of this study show that tax consultants face several dilemmas, including: ethical decision dilemmas due to unclear regulations and client interest factors and responsibility to the state for tax revenue. Experienced tax consultants can overcome the dilemma by continuing to exercise good self-control, and still adhere to the rules and code of professional ethics.

**KEYWORDS:** ethical decision, dilemma, tax consultant, tax planning

### 1. INTRODUCTION

The tax consultant profession is important due to the lack of information or ignorance of taxpayers about applicable tax regulations. Taxpayers often find it difficult to understand the regulations that should be used either due to different educational backgrounds or the complexity of the regulations. In carrying out their duties, tax consultants on the one hand have an interest in saving tax burdens and on the other hand tax consultants have an interest in increasing the amount of state tax revenue, as well as ensuring that taxpayers pay and report taxes correctly in accordance with tax regulations (Sundari, et al. 2021).

The tax collection system used in Indonesia is self-assessment, this system can be a gap that allows taxpayers to analyze and calculate taxes with the aim of minimizing the amount of tax that must be paid. Self-assessment is a tax collection system that gives responsibility starting from calculating, paying, to reporting taxes to taxpayers (Arvita & Sawarjuwono, 2020). This tax analysis and calculation process is better known as tax planning, which is the process of analyzing the taxpayer's business comprehensively so that tax payable, income tax or other types of taxes can be saved as long as it is legal in tax regulations and commercially (Anissa & Handayani, 2015).

Tax consultants are faced with a dilemma because tax consultants are required to work in accordance with the objectives of the assignment, statutory regulations, and code of ethics. However, in the application of a rule and the situation in the field is different from what is in the regulations. Tax consultants are required to have a high understanding of tax legislation in order to avoid or minimize risks during audits. If tax laws contain "grey areas" that are often used for tax planning, these grey areas are unclear or indecisive regulations that can risk creating various perceptions. These perceptions will later lead to differences of opinion between the client and the tax auditor. Tax consultants who are reliable in assisting taxpayers in tax planning tend to provide aggressive advice to their tax clients. This can happen because tax consultants have competence in completing taxpayer obligations and can understand the reasons and desires of taxpayers (Mangoting, 2017). However, carrying out their duties is not solely in the interests of the client but is faced with the credibility of a tax consultant, business continuity or competition between tax consulting professions, and moral responsibility to the state.

Affirming the above explanation, it interests researchers to raise the phenomenon of ethical decision dilemmas for tax consultants in tax planning. It is hoped that the tax consultant profession will be a solution to the fulfillment of tax rights and obligations, not become part of the new problems arising from the ethical crisis itself. Previous research related to the ethical decision dilemma of tax consultants is dominated by quantitative studies, which discuss the influence or relationship between variables, using questionnaires that do not describe the real situation because the answers are limited to the existing options.

## Ethical Decision Dilemma for Tax Consultants in Tax Planning

There are several similar studies that use qualitative methods in Indonesia such as those conducted by Robby (2013), Dewi, et al (2018), and Pramana, et al (2022). This research has the advantage of using a trans endental phenomenological approach that can interpret more deeply how the integrity of tax consultants actually is, so that it can show a good image in front of the public. By using the interview method to informants in Malang City so that the information to be obtained is subjective and deeper.

## 2. THEORY

### 2.1 Ethical Theory

Bertens (2007:22) there are two definitions of ethics, first as practical, ethics means good moral values and standards that are practiced or not practiced, even though they should be practiced. Ethics practically has the same meaning as morals, which is something that should be done and should not be done. Keraf (2005:14) states that ethics is concerned with good habits. The habits of both individuals and groups or societies. It refers to values, good ways of life, good rules of life and all customs that are passed down from generation to generation. Good habits will be reflected in repeated behavior as a habit.

Farid and Suranta (2006) stated that in general, ethics is divided into two parts, namely general ethics and specific ethics. General ethics explains how and why a person makes ethical decisions and the fundamental moral principles that are the basis before taking action. General ethics can be explained by science that discusses general knowledge and theory. Specific ethics can be understood as the way individuals apply moral values and principles in life. Specific ethical procedures provide the basic foundation for certain activities in life. Factors that can influence a person's actions can arise from within the individual, as well as external to the individual such as the environment and people around him, as well as from stimulant factors that can encourage and strengthen individual actions.

Ethical theory is closely related to the resolution of an ethical dilemma. This theory helps a person to consider the choices to be made to avoid the feeling of dilemma. Ethical dilemmas often occur in professional work, including tax consultants. Tax consultants are in a difficult position when asked to choose actions and their consequences, whether ethical or not. Ethical dilemmas can be avoided by choosing reasoning that produces beneficial outcomes.

### 2.2 Attribution Theory

Attribution theory was introduced by Fritz Heider in 1958. This theory explains the attribution process to understand why an event or behavior occurs, namely whether the action or event affects a situation, either in external conditions or internal characteristics (Hooper, 2018). Robins & Judge (2017) added that this theory explains that actions influenced by internal factors are actions that are considered to be under the personal control of the individual, in other words coming from within a person himself. Extrinsic behavior is behavior that is considered as a result of causes originating from outside, namely individuals forced by situations or the environment. By utilizing attribution theory, this study shows that the ethical decision-making dilemma experienced by tax consultants in conducting tax planning and how tax consultants overcome it can be influenced by internal factors and external factors.

### 2.3 Theory of Reasoned Action (TRA)

Theory of Reasoned Action (TRA) explains that behavior change is based on the intended consequences of the action. Behavioral intentions are influenced by social norms and attitudes towards these behaviors. Social norms can be interpreted as individual beliefs about behavior that is normal and accepted by society, while individual attitudes are actual or real behavior carried out by individuals (Eagle, et al. 2013: 123). According to Jogiyanto (2007: 35), human behavior or action has three stages, some of which are explained by the Theory of Reasoned Action (TRA), including: (a) Behavior is determined by a person's intention and interest; (b) This interest can be explained by attitudes towards behavior and subjective norms, namely perceptions or beliefs of others that influence a person's intention to perform or otherwise not perform a behavior; and the last is (c) A person adapts to different subjective norms and attitudes based on the consequences faced when performing the selected behavior.

Theory of Reasoned Action (TRA) can be understood if the background of one's actions depends on different intentions triggered by one's attitudes and beliefs, so that the consequences of the actions taken can be beneficial or even punitive. Therefore, this study makes the assumption that all actions taken by tax consultants in preventing or overcoming ethical decision-making dilemmas due to regulatory vagueness and client interest pressure are always based on intentions by considering all the risks resulting from the action itself.

### 2.4 Transcendental Phenomenology Theory as an Interpretive Paradigm Approach

A paradigm is a perspective for understanding a subject that is fundamental to science, and can influence basic beliefs in everyday life. Because it has an influence on basic beliefs in life, it will show what is important, valid and meaningful. Empirically, if this assumption can be validated, it is considered a credible truth and its truth can be proven (Salim, 2016: 63).

## Ethical Decision Dilemma for Tax Consultants in Tax Planning

In this study, the interpretive paradigm was chosen, because determining a suitable paradigm in a research will facilitate researchers in answering research questions. This paradigm seeks to provide new knowledge that is directly accessible to readers through understanding viewpoints, motivations and understanding behavior. Life experiences that change and shape meaning, or the benefits that can be given to the self with the experience experienced are the focus of the interpretive paradigm (Chariri, 2009). According to Darmayasa and Aneswari (2015), researchers who try to explore, understand, and deepen the perceptions of informants are a form of research that uses an interpretive paradigm. Researchers will try to understand and interpret a dilemma related to ethical decision making experienced by tax consultants, both based on symbols and language and ways to overcome them. Therefore, the interpretive paradigm is considered to accommodate the research objectives.

The phenomenological approach is one of the approaches in the interpretive paradigm, in which the phenomenological approach aims to recognize phenomena that are directly related to the symptoms that occur in the scope between the tax consultant profession, taxpayers, and the State as a tax recipient. The phenomenological approach aims to understand the interaction between events and people who are in certain conditions, so researchers choose to use a phenomenological approach, especially the transcendental phenomenological approach.

Edmund Husserl's transcendental phenomenology approach focuses on the study of complex consciousness. Phenomenology is an open concept, this is phenomenology as a concept of consciousness according to Husserl. The assumption about the phenomenon of experience according to Husserl is what is produced through a person's activity and consciousness. Phenomenology has been interpreted as a science that studies a person's consciousness and experience, this is in accordance with the concept expressed by Husserl which discusses the concept of consciousness in an experience (Hardiansyah, 2013).

A qualitative approach is a suitable way to meet the criteria in understanding a meaning, understanding features, constructing phenomena, and finding hypotheses (Sugiyono, 2020: 10). Qualitative research was chosen for this type of research, qualitative research is research that aims to obtain an experienced understanding of the behavior, point of view, motivation and other phenomena of the research subject's experience through verbal and linguistic explanations in a natural way (Moleong, 2014: 6).

### 3. RESEARCH METHODS

#### 3.1. Research Informants and Data Collection

In this study, the type of data used is qualitative data. Qualitative research focuses on the quality of research rather than based on the quantity of data collected not by distributing questionnaires, but through the interview process, or direct observation and official documents relevant to the research. This research considers the descriptions provided by sources who are willing to be involved to reflect the quality of information that can be presented in the research results. The source is someone who is intensively involved in all activities that are the topic of research, so the researcher has chosen carefully by considering several criteria (Bungin, 2013: 54). Data is obtained through interviews, but the data is subjective because different people will interpret differently.

Bungin (2009:108) explains that a resource person is expected to be someone who is competent and understands the data and all information about the facts of the research topic. The informants in this research were selected using snowball sampling technique, this technique is a sampling technique starting with a small amount of data and gradually increasing the sample size. According to Krisyantono (2006: 156-157), respondents or informants are asked to recommend other people to be appointed as further sources, especially sources who are willing to conduct interviews until the amount of information needed matches the expectations to be achieved in the research. The sources who will be the research subjects in this research are sources that match the criteria, namely having the same job duties and having at least three years of experience in undergoing the tax consultant profession, as for the sources who are willing to participate in this study, namely:

Number	Name of Tax Consultant	Experience
1	Informant ZK	2019 to present
2	Informant BR	2019 to present
3	Informant DW	2019 to present

Source: Analysis Result, 2023

The data collection techniques used by researchers in this study are interviews and observations. Understanding of qualitative research methods, understanding insights into the topic under study, the willingness of researchers to enter the object of research both academically and theoretically is a way to validate researchers in qualitative research (Sugiyono, 2020: 101). The

## Ethical Decision Dilemma for Tax Consultants in Tax Planning

subject's understanding of the world around him is the focus of the purpose of qualitative research not only to find the truth. Data triangulation is used by researchers to test the credibility of data, namely by collecting data from various data sources (Sugiyono, 2020: 125). According to

Sugiyono (2020: 127), not to find the truth about a phenomenon, but rather to increase the researcher's understanding of what has been found is the purpose of data triangulation. Researchers chose triangulation of data sources to test the credibility of the data in a way as shown in Figure 3.1 Triangulation of collection and data sources.

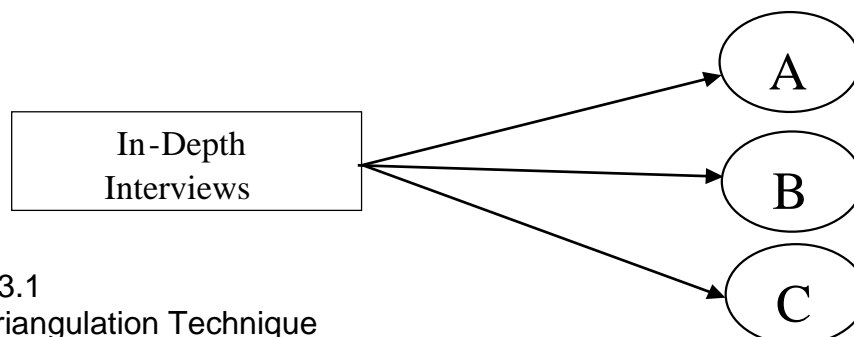


Figure 3.1  
Data Triangulation Technique  
(Sugiyono, 2020: 126)

Husserl's transcendental phenomenological study approach is used as the data analysis used in this study. According to Moustakas in Sugiyono (2020), the steps taken by researchers are to determine the scope of the phenomenon in this case, namely the ethical decision dilemma of tax consultants in tax planning and how to avoid or overcome the dilemma. Performing epoche or phenomenological reduction means that the researcher puts aside the researcher's personal perceptions, assumptions, and experiences. Compile a list of questions that are relevant to the research objectives, collect data by means of semi-structured interviews and make observations as passive participants. After data collection, the researcher then analyzed the data by reading the interview transcripts, sorting out relevant statements (horizontalization stage). Relevant statements are then organized based on groups of theme units or meanings to find the essence of each statement this stage is called a cluster of meaning. The next step is to develop in the form of textural and structural descriptions and the last stage is to describe the essence as a whole from the experiences and opinions of the informants.

## 4. RESEARCH RESULTS AND DISCUSSION

### 4.1 Ethical Decision Dilemma for Consultants in Tax Planning Due to Regulatory Uncertainty

Tax laws do not fully contain easy-to-understand meanings and explanations. It sometimes contains articles that cause differences in perception. In the world of taxation, this condition is commonly referred to as "grey area" in tax law. Legislation in which the article is unclear or unequivocal, but there is no explanation whether it may or may not be done is the definition of a grey area in the tax system. As expressed by tax consultant informant BR as follows:

"As we all know, lately there are a lot of regulations that have changed or there are updates to the regulations, the dilemma that I feel is because the position of the tax consultant is in the middle between the taxpayer and the tax authorities. On the one hand, he helps or educates taxpayers in understanding the regulations. On the other hand, he also has to keep in touch with the tax authorities or AR"

Tax consultants have a position that is not easy, tax consultants as people who are obliged to assist their clients' tax obligations professionally on the other hand must remain on good terms with the tax authorities. This was added by tax consultant informant DW as follows:

"Yes, during my practice, I must have experienced what is called a dilemma, a dilemma related to tax regulations due to regulations that often change and the existence of grey areas. Here the grey area makes me required to update new rules and often seek second opinion on these rules, because with unclear rules it can be a loophole for us too. By still taking into account the potential taxes that may arise from grey rules."

The existence of regulations that contain grey areas has the impact of a lack of confidence when using the grey areas in the regulations. With the lack of confidence from the tax consultant, it causes differences in perspective on how to understand a rule, both differences of opinion with clients and with tax auditors, as expressed by informant ZK as follows:

"I can say that the work of tax consultant services is high risk, for example, risks related to relationships with clients, risks related to "losses" or what we used to call the burden of obligations arising from improper advice."

## Ethical Decision Dilemma for Tax Consultants in Tax Planning

Based on the explanation from the tax consultant above, it can be understood that the dilemma experienced by tax consultants is due to unclear regulations in the article or commonly called "grey area". The rule enforcer or tax officer or tax authorities try to set rules in accordance with the applicable legislation, but in the field sometimes faced with rules that do not have a more detailed explanation. Tax consultants in conducting tax planning by following the applicable laws and regulations are faced with a dilemma due to the grey area in the rules article. Statutory regulations that have grey areas can be utilized by tax consultants, but still in the principle of prudence. If the grey area is proven not to be allowed to be done, it will risk increasing the tax burden of taxpayers.

Grey areas in a rule can cause differences in perception between tax consultants and taxpayers, tax consultants and tax authorities, even between tax authorities. Tax consultants are required to understand the risks that will arise due to differences in perception in interpreting unclear rules, such as arguments with tax officials, the potential tax burden arising from differences in perception and inappropriate advice, as well as the risk of lack of client confidence if material tax potential arises. In accordance with ethical theory, by looking at the actions taken by tax consultants as individuals considering various attitudes and norms or codes of ethics through various consequences faced for decision making by choosing a decision that will have good consequences. In practice, tax consultants provide limits in providing consultations so as not to give safe promises to taxpayers, while upholding the code of ethics and applicable tax regulations.

### 4.2 Ethical Decision Dilemma for Tax Consultants in Tax Planning Due to Client Interest Factors and Responsibility to the State for Tax Revenue

Taxpayer trust in a tax consultant is very important in doing his job. With the improved quality of services provided by tax consultants, this will be directly proportional to the better trust that taxpayers can give to them. The more courageous a tax consultant is in taking high risks, the tax consultant must consider the possibility of sanctions for any deviations made, so that the tax consultant must measure his competence in conducting tax planning. Informant ZK revealed the following:

"Clients sometimes have hopes or expectations that their tax obligations are safe because they are assisted by tax consultants. Tax consultants are tasked with providing a sense of comfort to clients without having to guarantee a sense of security because tax obligations will always exist. The first main obligation of taxpayers is to obey, if the client's expectation of the smallest tax obligation is relative. This means that large or small is considered if it is in accordance with the rules, which means it is reasonable, if you still want to minimize it, it means the fall of evasion or bumping into regulations."

The professional rules of tax consultants as service sellers or proxies of taxpayers who want to pay taxes as economically as possible, but on the other hand as agents of the state is to ensure that the state as a tax collector tries to get from the tax side in the maximum amount. The role of tax consultants is not solely based on the needs of their clients, tax consultants have a special role by being able to apply standards in accordance with their professional code of ethics and their competence in providing input to clients. As expressed by informant DW as follows:

"As a consultant, you must be able to explain to clients based on the applicable tax rules, not just verbal explanations. However, providing an explanation of the consequences of each decision chosen by the client in writing and signed by both parties as evidence "

The dilemma related to tax consultants is related to clients who have not fully provided real data, where tax consultants should assist their clients in reporting actual turnover. As expressed by informant BR, as follows:

"There are some clients who have not opened 100% until we as tax consultants are surprised when found or there is a letter from the KPP or from the AR to request an SP2DK letter, from there the consultant only understands that from the data provided by the client to the consultant there are transactions that have occurred and have not been informed to the consultant, so sometimes as a consultant there is also a sense of anger because we consultants only find out when we get a letter, that means we are already late in the sense that we have arranged everything but there are still missed"

The professional behavior of tax consultants makes this profession to make an ethical decision. The consideration in making this ethical decision is motivated by the dualism of the interests of tax consultants, namely sticking to the code of ethics by maintaining the applicable laws and regulations, on the other hand there are rewards and the interests of business continuity are often a factor of consideration in making ethical decisions. As revealed by informant DW as follows:

"To determine the size of the consultant fee, usually consider several conditions, including the level of client awareness of tax, the tax and accounting team at the client, and the level of complexity of the transaction."

From several statements by the informants above regarding the dilemma related to the client's interest factor with responsibility to the state for tax revenue, it can be obtained that the client is not fully open regarding the data needed for the tax calculation process. This can be caused by ignorance of what data should be provided to the consultant but can be caused by taxpayers or clients not providing information to tax consultants, so that tax consultants find out too late. Another factor is caused

## Ethical Decision Dilemma for Tax Consultants in Tax Planning

by clients who do not know about tax information, this requires tax consultants to educate from the beginning to introduce tax rules to clients. On the other hand, if the client understands the rules and flow of taxation, it will make it easier for the consultant to provide direction and review related to the calculation or reporting of taxes carried out. Another dilemma that is almost always experienced by tax consultants is caused by the client's financial condition, the impact will be a delay in fee payment and even the fee given is not in accordance with the usual market price that tax consultants offer with similar work elsewhere.

### 4.3 How Tax Consultants Avoid or Overcome Ethical Decision Dilemmas in Tax Planning

In the world of tax consultants, experience has an impact on every decision taken. One of the things a person can do in facing an ethical decision dilemma is ethical orientation, which is in the form of idealism which is the principle of tax consultants in practicing. The form of idealism can be realized by actions that are guided by ethical and moral values. This can help tax consultants maintain independence and integrity in decision making, so that tax consultants will not be easily influenced by material rewards or other rewards that can undermine their credibility and threaten the license to practice a tax consultant. As expressed by informant DW as follows:

"In preventing dilemmas from occurring as a tax consultant, you must always be guided by the applicable tax regulations and the code of ethics of the

Indonesian Tax Consultant Association (IKPI)"

How to prevent dilemmas is also done by informant BR by preparing various alternative rules that will be offered to taxpayers, as expressed as follows:

"The way I can do to prevent dilemmas related to decision making in conducting tax planning is to prepare various alternative rules that can be used, if the client does not want to accept, I will explain the impact that can occur in the future when an audit occurs. The most important thing in doing this job is good communication with clients and tax authorities."

As a tax consultant, it is important to maintain idealism in carrying out obligations, it is an extension of the government in order to increase taxpayer compliance. The dilemma is related to individuals who are faced with more than one consideration, making it difficult to make decisions, which can be related to one's emotions or feelings. As described by informant ZK as follows: "The dilemma occurs because it is related to emotions or feelings, so that by putting aside emotions and feelings the dilemma can be avoided. Taxation is clear because there are rules and codes of ethics that bind it. Another way is with self-control, with good self-control that can come from internal and external self"

A tax consultant in doing his job in accordance with the code of ethics can be influenced by individual factors and organizational or environmental factors. From the statements of the speakers above, it can provide an understanding that the way to prevent dilemmas is to comply with applicable rules and professional codes of ethics. This limitation carried out by tax consultants can prevent consultants and clients from the risks that will arise. This can be said to be an individual factor itself, which comes from intellectual intelligence, emotional intelligence, or spiritual intelligence. With the intelligence possessed by a tax consultant, he will be able to exercise good self-control. In accordance with attribution theory, the actions of tax consultants in making ethical decisions are influenced by external or internal conditions.

## 5. CONCLUSION

Grey areas in a rule can cause differences in perception between tax consultants and taxpayers, tax consultants and tax authorities, even between tax authorities. Tax consultants are required to understand the risks that will arise due to differences in perception in interpreting unclear rules. In practice, tax consultants provide limitations in providing consultations so as not to give safe promises to taxpayers, while upholding the code of ethics and applicable tax regulations.

Clients are not fully open regarding the data needed for the tax calculation process. This can be caused by ignorance of what data must be provided to the consultant but can be caused by taxpayers or clients not providing information to tax consultants, so that tax consultants find out too late. The impact will be seen during a tax audit by tax officials. Another factor is caused by clients who do not know about tax information, this requires tax consultants to educate from the beginning to introduce tax rules to clients. Fee determination can be influenced by the level of client awareness of tax rules, human resources owned by taxpayers starting from preparing the required data, calculations, to reporting, and fees are influenced by the level of complexity of transactions in the business being carried out.

The way to prevent dilemmas is to comply with applicable rules and professional codes of ethics. This limitation carried out by tax consultants can prevent consultants and clients from the risks that will arise. This can be said to be an individual factor itself, which comes from intellectual intelligence, emotional intelligence, or spiritual intelligence. With the intelligence possessed by a tax consultant, he will be able to exercise good self-control. Based on the results of this study, it produces suggestions for further research, which can use other methods or studies so that the results of similar studies are more diverse.

## Ethical Decision Dilemma for Tax Consultants in Tax Planning

### REFERENCES

- 1) Anissa, R. R., & Handayani, B. D. 2015. Analisa Faktor Yang Memotivasi Manajemen Perusahaan Melakukan Tax Planning. *Accounting Analysis Journal*. 4 (1).
- 2) Arvita, R., & Sawarjuwono, T. 2020. Etika Profesional Konsultan Pajak Dalam Melaksanakan Perannya Sebagai Mitra Wajib Pajak dan Pemerintah. *E-Jurnal Akuntansi*. 30 (2), 88-100.
- 3) Bungin, Burhan. 2013. *Metodologi Penelitian Sosial & Ekonomi*. Jakarta: Kencana.
- 4) Bungin, H.M.Burhan. 2009. *Penelitian Kualitatif: Komunikasi, Ekonomi, Kebijakan Publik dan Ilmu Sosial Lainnya*. Edisi Pertama. Cetakan Ketiga. Jakarta: Kencana.
- 5) Chariri, A. 2009. *Landasan Filsafat dan Metode Penelitian Kualitatif*. Fakultas Ilmu Sosial dan Ilmu Politik, Universitas Indonesia. 9 (2), 57 – 65.
- 6) Darmayasa, I. N., & Aneswari, Y. R. 2015. Paradigma Interpretif Pada Penelitian Akuntansi Indonesia. *Jurnal Akuntansi Multiparadigma (JAMAL)*. 6 (3), 341-511.
- 7) Dewi, A.A.I.P., Sudarma, M., & Baridwan, Z. 2018. Dilema Etis Konsultan Pajak dalam Perencanaan Pajak: Studi Fenomenologi. *Jurnal Ilmiah Administrasi Publik (JIAP)*, 4(2), 128–139. <https://doi.org/10.21776/ub.jiap.2018.004.02.6>
- 8) Eagle, et al. 2016. "Social Marketing, Pearson Education, Edinburgh Gate". ResearchOnline@JCU.
- 9) Farid Martadi Indiana dan Suranta Sri, 2006. Persepsi Akuntan, Mahasiswa Akuntansi, Dan Karyawan Bagian Akuntansi Dipandang Dari Segi Gender Terhadap Etika Bisnis Dan Etika Profesi (Studi Di Wilayah Surakarta). *SNA 9 Padang*.
- 10) Hardiansyah A. 2013. Teori Pengetahuan Edmund Husserl. *Jurnal Substansia*. 14(2), 228–238.
- 11) Hooper, E. 2018. *Attribution Theory: The Psychology of Interpreting Behavior*. Retrieved from <https://www.thoughtco.com/attribution-theory-4174631>.
- 12) Jogiyanto HM. 2007. *Sistem Informasi Keperilakuan*. Andi, Yogyakarta.
- 13) Keraf, A. Sonny. 2005. *Etika Bisnis*. Yogyakarta: Kanisius.
- 14) Kriyantono, Rachmat. 2006. *Teknik Praktis Riset Komunikasi*. Jakarta: Kencana.
- 15) Mangoting, Y. 2017. Menguak Dimensi Kecurangan Pajak. *Jurnal Akuntansi Multiparadigma (JAMAL)*. 8(2), 227-429.
- 16) Moleong, Lexi J. 2014. *Metodologi Penelitian Kualitatif*. Bandung: PT. Remaja Rosdakarya.
- 17) Pramana, I. K. A., Budiasih, I. G. A. N., Dwirandra, A. A.N. B., & Putri, I. G. A. M. 2022. Insightfully Explore the Ethical Decision Making of Tax Consultants During COVID-19 Pandemic. *Jurnal Ilmiah Akuntansi dan Bisnis*. 17 (1), 159-170.
- 18) Robbins, S. P., & Jugde, T. A. 2017. *Perilaku Organisasi* (P. P. Lestari (ed.); 5th ed.). Salemba Empat.
- 19) Robby. 2013. Dilematis Kode Etik Profesi dan Peranan Background Konsultan Pajak Dalam Melakukan Tax Planning. *Jurnal Kajian Ilmiah Akuntansi Fakultas Ekonomi UNTAN (KIAFE)*. 2 (3).
- 20) Salim, A. 2016. *Teori dan Paradigma Penelitian Sosial*. Yogyakarta: Tiara Wacana Sugiyono. 2020. *Metode Penelitian Kualitatif Edisi ke-3*. Bandung: Alfabeta.
- 21) Sundari, R., Juwita, R., Casmadi, Y., & Syafrizal, A. 2021. Pengaruh Etika Profesi dan Kompetensi Terhadap Pengambilan Keputusan Etis Konsultan Pajak Di Surabaya. *Jurnal Ekonomi, Keuangan, Perbankan, dan Akuntansi*. 13 (1), 1-14.



There is an Open Access article, distributed under the term of the Creative Commons Attribution – Non Commercial 4.0 International (CC BY-NC 4.0) (<https://creativecommons.org/licenses/by-nc/4.0/>), which permits remixing, adapting and building upon the work for non-commercial use, provided the original work is properly cited.