

Idealism and Professional Commitments Mediation the Effect of Work Experience and Training on Ethical Decision Making of Tax Consultants

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Abstract

This study purpose was to determine the effect of independent variables on work experience and training on ethical decision making. The specific purpose was to determine the mediation role of idealism and professional commitment for the effect of work experience and training on ethical decision making. The study population was public accounting firms in Province of Bali. The samples were determined by the purposive sampling method. Data was collected by questionnaires. This study produced five findings. First, work experience, training positively affects the ethical decision making of tax consultants idealism and professional commitment positively affect on ethical decision making of tax consultants. Second, work experience and training positively affect on tax consultants idealism. Third, work experience and training positively affect on commitment of tax consultants. Fourth, Idealism mediates the effect of work experience and training on ethical decision making of tax consultants. Fifth, professional commitment mediates the effect of work experience and training on ethical decision making of tax consultants.

Keywords: Ethical decision making, idealism, professional commitment, work experience, training, tax consultant, tax consultant firm.

INTRODUCTION

Tax consultant role to achieve the tax target is still not optimal. This is not a simple problem because it is related to ethical dilemma faced by tax consultants to ethical decisions making. Blanthorne et al. (2014) stated that ethical dilemmas arise as a result of dual agency problem in relationship between tax consultants and clients. Tax consultants are equipped with an ethics code to maintain their independence, professionalism and integrity to do their profession. Article 28 and 29 of Minister of Finance Regulation Number 111 / PMK.03 / 2014 on Tax Consultants provide very strict supervision for tax consultants.

Many tax consultants are involved in cases of ethical decision making. Robertus Santonius and Hendro Tirtawijaya were known to help taxpayers to commit fraud. The fraud was revealed in cases of Gayus Tambunan and Dhana Widyatmika (Merdeka Daily, 2012). Amarullah (2010) stated there were cases of 13 tax consultants in Surabaya. They threw into prison for falsifying SSPs and not depositing money but for personal use and conspiring with five Tax Civil Servants serving in Regional Office of Directorate General of Taxation East Java at Jl Jagir Wonokromo, Surabaya.

Trevino (1986) stated that person's ethical decision making will greatly depend on individual factors. There are several individual factors to determine the quality of ethical decisions made by tax consultants, two of which are work experience and training. Winarto (2008) said that experience is the length of time someone works for a company or organization (in Astri, 2009). Work experience industri defined by Trijoko (1980) as knowledge or skills known and mastered by someone based on work done for some time (in Widyartono, 2012). Puspaningsih (2004) explains that a person's work experience shows the types of work done and provides a great opportunity for someone to do a better job, more extensive a person's work experience, more skilled someone is in work and more perfect the thinking patterns and attitudes in action, including ethical decisions making.

Researchers showed inconsistent results the effect of work experience on ethical decision making. Budi et al. (2004) and Oktavia (2006) shown that work experience does not affect on auditor decision making. Suraida (2005) stated that audit experience and competence affect on professional skepticism and accuracy of public accountant opinion. Asih (2006) found that auditor's experience in length of work, number of tasks and number of types of audited companies had a positive effect on auditor's expertise in auditing field. Herliansyah et al. (2006) found that experience reduces the impact of information irrelevant to auditor's judgment. Januarti (2011) found experience relates with ethical perceptions and considerations.

Other individual factors to contribute to ethical decision making is training. The training program is a program to helps employees to improve skills and behavior, attitudes and knowledge as expected by company. Handoko (2001: 104) revealed that training is an improvement in mastery of certain work implementation techniques and skills, detailed and routine. Exercise causes employees to be better prepared to do job; training is useful if management wants to prepare employees to hold certain job responsibilities in future. Training will greatly help companies to overcome the obsolescence of employee capabilities. Simamora (2005: 287) stated that training was a series of activities designed to improve skills, knowledge, or changes in attitude of an

individual.

Researchers showed inconsistent results the role of training to improve performance or achievement, attitudes and behavior toward ethical decision making. Khairul (2008) and Hermanto (2007) found that training significantly affected employee performance. Adversely, Noviyani and Bandi (2002) proved training has no significant effect on different types of errors of auditor. Lhaksmi (2014) found that audit fraud training had no effect in detecting fraud.

Previous studies regarding the effect of work experience and training on ethical decision-making showed inconsistent or controversial results. The inconsistency is allegedly due to other factors affecting the relationship between independent variables and dependent variable. Govindarajan (1986) stated that possibility of absence of comprehensive research results depends on certain factors or better known as contingency factors. Murray (1990) explains that in order to reconcile conflicting results, a contingency approach is needed to identify other variables to act as moderators or mediators in research model.

Several variables mediate the effect of work experience and training on ethical decision making, two of them idealism (Shaub et al. 1993; Januarti, 2011; Abdurrahman and Yuliani, 2011; Uyar and Ozer, 2011), and professional commitment (Abdurrahman and Yuliani, 2011). Idealism is a feasible and attractive contingency factor to test the role to moderate the effect of work experience on tax consultant ethical decision making. Basically idealism is a personal value in form of impartiality and avoidance of various interests. Forsyth (1980) argued that ethical orientation was the main goal of professional behavior that closely related to moral and values that are valid and driven by two characteristics, namely idealism and relativism.

Another contingent factor with potential to mediate the effect of work experience and training on ethical decision making is professional commitment. Larkin (1990) stated that professional commitment was loyalty to professions owned by individuals. Professional commitment refers to strength of individual identification with profession. Lord and DeZoort (2001) argued that auditors with high professional commitment will behave in harmony with public interest and will not damage their professionalism.

The difference between this research and previous research is the use of different objects and dimensions of time and place (confirmatory research). The difference in object was this research was conducted using registered tax consultants in provinces of Bali and Central Java. In addition, this study uses path analysis techniques while similar studies previously used MRA analysis techniques to get empirical evidence the effect of work experience and training on ethical decision making and the mediating effect through idealism and professional commitment.

This study purpose was to determine the effect of independent variables on work experience and training on ethical decision making. The specific purpose was to determine the mediation role of idealism and professional commitment for the effect of work experience and training on ethical decision making.

LITERATURE REVIEW

Ethical Theory

Brooks (2007) stated that ethics is a branch of philosophy to investigate normative judgments of whether a behavior is correct or consistent with what should be done. Duska et al. (2003) developed three ethical theories below used to develop this research.

1. **Utilitarianism Theory.** It addresses the optimization of individual decision making to maximize benefits and minimize negative impacts. There are two kinds of utilization, namely utilitarianism and utilitarian rule.
2. **Deontology Theory.** It discusses the obligation of individuals to give rights to others. The basis for judging good or bad things must be based on obligations, not consequences of actions (Bertens, 2000).
3. **Virtue Theory.** It discusses the character of a person to allow him to behave morally well. There are two parts of virtue theory, namely:
 - a) individual business people, such as: honesty, fairness, trust and tenacity.
 - b) company level, such as: friendliness, loyalty, honour and shame owned by managers and employees.

Ethics is a guideline for profession in accounting in taking responsibility for all its activities (Januarti, 2011), including in making decisions.

Theory of Cognitive Moral Development

Kohlberg (1969) conducted a study of development of adolescent thinking and young adults. Kohlberg examines children's thinking through their experience which includes understanding moral concepts, for example the concepts of justice, rights, equality and human welfare. Kohlberg's initial research was carried out in 1963 to children aged 10-16 years. Based on results of research, Kohlberg then put forward the theory of cognitive moral development (Cognitive Moral Development).

Tax consultant

Haryadi (2014) stated that tax consultants are every person who has expertise and provides services freely and professionally based on to tax regulations. Minister of Finance Regulation Number 111 / PMK.03 / 2014 defined a Tax Consultant as a person who provides tax consulting services to Taxpayers in order to exercise their rights and fulfil their tax obligations consistent with tax laws and regulations.

One obligations of Tax Consultant in article 23 of PMK No. 111 / PMK. 03/2014 was to provide consulting services to taxpayers in exercising their rights and fulfilling tax obligations consistent with tax laws and regulations. Budileksmana (2000) and Achmad (2014) stated that tax consultants have a function of tax consultation, tax settlement, tax mediation, attorney at tax law, and agent of tax awareness.

Hughes and Moizer (2015) divided the services provided by tax consultants into two types: tax compliance and tax planning / tax avoidance. Tax compliance includes services to prepare tax calculations on behalf of taxpayer submitted to relevant tax authorities. Tax / avoidance planning (or prevention) occurs when tax practitioners try to find ways to reduce taxpayer obligations. Mardiasmo, as quoted by Jefriando (2015), said that tax consultant profession has a large responsibility. Tax consultants become role model for taxpayers. Therefore, they must provide correct input.

Hughes and Moizer (2015) divided the services provided by tax practitioners into two types, namely recommendation of tax compliance and tax planning / avoidance. Tax compliance services involve preparing a tax calculation report on behalf of taxpayer to relevant tax authority, and dealing with and resolving each subsequent question and uncertainty.

Ethical Decisions

Ethical decisions are ethical and moral decisions be accepted by wider community (Trevino, 1986). Loe et al. (2002) and Paolillo (2002) revealed that one of important determinants of ethical decision-making behavior is the factors that uniquely relate to individual decision makers and variables that are the result of each individual's socialization and development process.

Jones (1991) showed three main elements in ethical decisions making. The first was a moral issue; it showed how far when someone takes action. Second was the moral agent, namely someone who makes a moral decision. Third was the ethical decision, namely a decision that is legally and morally acceptable to wider community.

Work Experience and the effect on idealism, professional commitment, and ethical decision making on tax consultants.

Experience is the process of learning and potential behavioral gain obtained from formal and non-formal education (Knoers and Haditono, 1999). Jones (1991) stated that a person's cognitive moral development is affected by experience. Auditors or consultants who have experience are considered more conservative when dealing with ethical dilemmas (Larkin, 2000). His conservative attitude will help him to increase his ethical sensitivity to build and or strengthen idealism in future.

Winarto (2008) said that experience was the length of time someone works for a company or organization (in Astri, 2009). Work experience according to Trijoko (1980) was knowledge or skills known and mastered by someone based on work done for some time (in Widartono, 2012). Puspaningsih (2004) explains a person's work experience to shows the types of work done and provides a great opportunity for someone to do a better job, more extensive a person's work experience, more skilled someone in work and more perfect thinking patterns and attitudes in action to achieve goals (in Ayuningtyas, 2012).

Several previous studies confirmed the positive effect of work experience on ethical decision making. Kidwell et al. (1987), Glover (2002), and Larkin (2000) found that individuals with more work experience would tend to have better ethical responses. Nadirsyah (2007) stated that auditor experience has a positive effect on auditor ethical decisions. Auditors experience is considered more conservative when facing ethical dilemmas (Larkin, 2000). Based on above theoretical studies, logical thinking frameworks, and previous empirical researches, research hypothesis can be developed below.

- Ha.1: Work Experience has a positive effect on idealism of tax consultants.
- Ha.2: Work Experience has a positive effect on commitment of tax consultants.
- Ha.3: Work Experience has a positive effect on ethical decision making of tax consultants.

Training and the effect on professional idealism and commitment and ethical decisions making.

Training comes from English, namely "training". Hermawan (2003; 443) defined it as a short-term educational process for operational employees to get operational technical skills systematically. Edision (2009; 97) stated that training is an effort to transfer skills knowledge to training participants to make participants receive and implement the training in their work. Dessler (2011) explained training as the process to help workers to get effectiveness in their present or future work through developing habits about thoughts, actions, skills, knowledge,

and proper attitudes. Article I Paragraph 9 of Act No. 13 of 2003 defined Job training as the whole activity to give, obtain, improve, and develop work competencies, productivity, discipline, attitudes, and work ethic at a certain level of skills and expertise consistent with level and job qualifications.

Training can be designed to meet a number of different objectives and can be classified into various ways. Mathis and Jackson (2006) showed four types of training below.

1. **Training needed and routine.** It was done to fulfil various legal requirements required and applied as training for all employees (new employee orientation)
2. **Job or Technical Training.** Enables employees to do their jobs, tasks and responsibilities properly.
3. **Interpersonal Training and Problem Solving.** It was Intended to address operational and interpersonal problems and improve relations in organizational work.
4. **Development and Innovative Training.** It Provides a long-term focus to improve individual and organizational capabilities in future.

Nitisebito (2001: 53) said that training was an activity of a company or agency intended to improve and develop attitudes, behavior, skills, and knowledge of employees consistent with company or agency needs. Handoko (2001: 104) revealed that training was an improvement in mastery of certain work implementation techniques and skills, detailed and routine.

Some researchers have tested the role of training to improve performance or achievement, attitudes, behavior or ethical decision making. Noviyani (2012) revealed that training had a greater effect to improve expertise than traditional programs. Furthermore, Haryanti (2013) found that training had a positive effect on knowledge of auditor errors. Rahayu's (2016) study showed the results that fraud audit training has a positive effect on auditor's ability to detect fraud in scope of Representative Office of West Kalimantan Province BPKP. Based on above theoretical studies, logical thinking frameworks, and previous empirical researches, research hypothesis can be developed below.

Ha.4: Training has a positive effect on idealism of tax consultant.

Ha.5: Training has a positive effect on commitment of tax consultants.

Ha.6: Training has a positive effect on ethical decision making of tax consultants.

Idealism and the effect on ethical decisions making

Forsyth (1980) and Shaub et al. (1993) identified idealism and relativism as important predictors of moral judgment. An idealistic attitude was interpreted as an impartial attitude and avoids various interests. Forsyth (1980) argues that ethical orientation is the main goal of professional behavior that closely related to valid moral and values and driven by two characteristics, namely idealism and relativism.

Researchers examined the effect of idealism on ethical decision making. Shaub et al. (1993) found that ethical orientation affects on ethical sensitivity. Januarti (2011) found that ethical orientation had a significant effect on ethical perceptions and considerations. Abdurrahman and Yuliani (2011) and Uyar and Ozer (2011) found that ethical orientation measured by idealism had a significant effect on ethical decision making. This means that higher idealism of tax consultant would improve the ethical decision making of tax consultant. Based on above theoretical studies, logical thinking frameworks, and previous empirical researches, research hypothesis can be developed below.

Ha.7: Idealism has a positive effect on ethical decision making of tax consultants.

Professional commitment and the effect on ethical decisions making.

Aranya et al. (1981) and Aranya and Ferris (1984) defined commitment as follows: 1) a trust, acceptance of goals and values of organization and or profession, 2) willingness to put effort into organizations and or professions, and 3) the desire to maintain membership in organizations and or professions. Bline et al. (1992) distinguished commitment into organizational and professional commitment. Organizational commitment was a situation where an employee harmony with particular organization purpose with his desire to maintain membership in organization. Mowday et al. (1979) said that individuals with high professional commitment have high trust and acceptance in professional goals, willing to strive as much as possible in name of profession and have a strong desire to maintain their existence in profession.

High professional commitment should encourage professionals to behave consistent with public interest and avoid behaviors that endanger the profession (Aranya and Ferris, 1984). Jeffrey and Weatherholt (1996) asserted that strong professional commitment will direct the auditor to obey the rules. Kwon and Banks (2004) stated that professional commitment is a positive attitude towards a profession to keep the profession's good name.

Some researchers have studied the effect of professional commitment on ethical decision making. Abdurrahman and Yuliani (2011) research found that auditor's commitment to profession had a positive effect on ethical decisions making. Agus Suardika (2015) also found that professional commitment had a positive effect on ethical decision making of tax consultants in Province of Bali. Based on above theoretical studies, logical

thinking frameworks, and previous empirical researches, research hypothesis can be developed below.

Ha.8: Professional commitment has a positive effect on ethical decision making of tax consultants.

The mediation tests are also done with path analysis. The hypotheses of mediation test are shown below.

The indirect Effect

Indirect effects explain the relationship between independent variables on dependent variable through mediation variables. This study examines 4 indirect relationships below

Ha.9a: Work experience indirectly affects on Ethical decision making mediated by Idealism

Ha.10a: Work experience indirectly affects on Ethical decision making mediated by professional commitment

Ha.11: Training indirectly affects on Ethical decisions making mediated by Idealism

Ha.12: Training indirectly affects on Ethical decision making mediated by professional commitment

RESEARCH METHODS

Research Location and Time

This research was conducted in 2017 at a registered tax consultant. The research locations were Bali and Nusa Tenggara.

Research Object

The research object was behavioral aspects related to the effect of work experience, training, idealism, and professional commitment to ethical decision making of registered tax consultants in Bali-Nusa Tenggara Region.

Types and Data Sources

There were two types of data for analysis and testing hypotheses purposes, namely: 1) Quantitative data, it is the answer to questionnaire from respondents and 2) Qualitative data, it related to respondents, such as the name of tax consultant, as well as the location of Tax Consultant's Office (Sugiyono, 2015).

The data sources in this study are grouped 1) Primary data obtained from respondents' answers to distribution of questionnaires and 2) Secondary data in form of a list of names and addresses of Tax Consultants (KP) registered in Bali and Nusa Tenggara (Sugiyono, 2015)..

Population and Samples

The population was all registered tax consultants in Bali and Nusa Tenggara with licences in IKPI Directory (2016). The criteria to select samples were: (1) a registered tax consultant and has a license to practice in Bali Nusa Tenggara Region; (2) still an active and did not limited to his position, both as managing partner, manager, senior consultant, and junior consultant; (3) at least handle five corporate taxpayers.

Data analysis technique

Instrument test was conducted to determine the reliability and reliability of instrument. Classical assumption (data normality, multicollinearity, and heteroscedasticity) was test to get useful data. The goodness of fit model and analysis of determination coefficient were conducted to determine the feasibility and reliability of model (Sugiono, 2015). The hypothesis testing was carried out by path analysis through the SPSS 23.00 software. The research model was shown in figure 1.

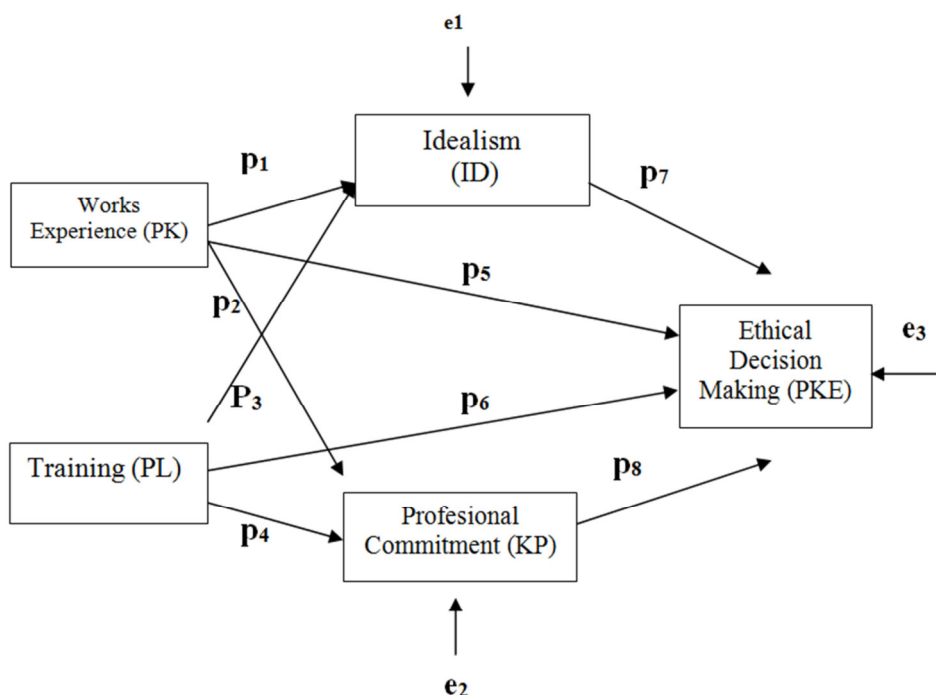


Figure 1. Path Analysis Model

RESEARCH RESULTS AND DISCUSSION

Data Response

The details data response was presented in Table 1.

Table 1. Sampling Data

Description	Questionnaires
Distributed questionnaire	114
Not returned questionnaire	2
Returned questionnaire (response rate = 98.25%)	112
Questionnaire filled by a tax consultant who handles less than 5 (three) Corporate Taxpayers	22
Research Samples	90
Incomplete questionnaire	0
Usable questionnaire used (response rate = 80.36%)	90

Source: Primary data processed, 2017

Table 1 showed that questionnaires distributed to respondents was 114 questionnaires, returned 112 questionnaires (response rate 98.25%), and after reviewed 22 questionnaires dropped for tax consultants who handled less than 5 corporate taxpayers. Therefore, 90 questionnaires were feasible for further analysis (usable response rate 80.36%). Sugiyono (2010) stated that minimum appropriate sample size in study is 30, so this study is feasible to continue.

Validity and Reliability Test

The correlation between item scores with total score of each instrument was positive and greater than 0.3, it means the instrument was valid (Ghozali, 2016). The reliability test results showed that instrument was reliable at Cronbach Alpha > 0.7.

Classical Assumption Test

A regression model was good if the regression model meets the BLUE requirement (best linear unbiased estimator), namely if there are no data problems with abnormal distribution, multicollinearity, and heteroscedasticity problems. The results of normality test show that data was distributed normally at significance value of 0.099 which is greater than $\alpha = 0.05$. Then, results of multicollinearity test of each work experience, training, idealism, and professional commitment variables obtained VIF values <10 and tolerance values > 10%, it can be said that there are no multicollinearity problems (Ghozali, 2016).

Descriptive Statistics

Descriptive statistics in this study are presented to provide information about the characteristics of research variables, including the mean and standard deviations. Average measurement is the most common method used to measure the central value of a data distribution. While the standard deviation is the difference in value of data under study with average value, as presented in table 2.

Table 2. Descriptive statistics

	N	Minimum	Maximum	Mean	Std. Deviation
PK	90	1.67	4.00	3.0744	0.58502
PL	90	2.00	4.00	3.1000	0.67124
ID	90	2.67	4.00	3.4282	0.31198
KP	90	3.00	4.00	3.4690	0.38176
PKE	90	2.75	4.00	3.2667	0.43673

Hypotheses testing

Table 3 showed the regression results. It contains the test result for Regression Equation I.

Table 3. Regression Equation I

Model	Variable	Standardized Coefficients	t	Sig.	Description
		Beta			
1	(Constant)		14.836	.000	
	PK	0.455	2.132	.004	Ha.1 Accepted
	PL	0.655	3.626	.000	Ha.4 Accepted
F = 0.000					
R ² = .238					
Dependent Variable = ID					

Table 3 showed that PK affect on ID at beta coefficient value of 0.455 with significance of 0.004 < 0.05, it means PK has a positive effect on ID. It is consistent with Ha.1 hypothesis that work experience has a positive effect on idealism. Table 3 also showed that PL affect on ID at coefficient value of 0.655 with significance of 0.000 < 0.05. It showed that PL has a positive effect on ID. It was consistent with Ha.4 hypothesis that training has a positive effect on idealism.

Tables 4 showed the regression results. It contains the test result for Regression Equation II

Table 4. Regression Equation II

Model	Variable	Standardized Coefficients	t	Sig.	Description
		Beta			
1	(Constant)		11.178	.000	
	PK	0.512	3.567	.001	Ha.2 accepted
	PL	0.478	2.819	.006	Ha.5 accepted
F = 0.000					
R ² = 0.278					
Dependent variable = KP					

Table 4 showed that PK affect on KP at coefficient of 0.512 with significance value of 0.001 < 0.05, it can be said that PK has a positive effect on KP. This test results were consistent with Ha.2 hypothesis that work experience has a positive effect on professional commitment. Test effect of PL on KP obtained beta coefficient value of 0.478 with significance value of 0.006 < 0.05, it can be said that PL has a positive effect on KP. These test results were consistent with Ha.5 hypothesis that training has a positive effect on professional commitment.

Table 5 showed the regression results. It contains the test result for Regression Equation III for the direct effect.

Table 5. Regression Equation III

Model	Variables	Standardized Coefficients	t	Sig.	Description
		Beta			
1	(Constant)		0.609	0.544	
	PK→PKE	0.310	3.491	0.020	Ha.3 Accepted
	PL→PKE	0.274	1.934	0.041	Ha.6 Accepted
	ID→PKE	0.759	2.356	0.002	Ha.7 Accepted
	KP→PKE	0.856	2.526	0.001	Ha.8 Accepted
F	0.000				
R ²	0.502				
Dependent variable = PKE					

Table 5 showed that PK directly affect on PKE at beta coefficient values of 0.310 with significance value of $0.001 < 0.05$, it can be said that PK has a positive effect on PKE. The results are consistent with Ha.3 hypothesis that work experience has a positive effect on ethical decisions making. These results consistent with Kidwell et al. (1987), Glover (2002), and Larkin (2000) that individuals with more work experience will have better ethical responses. Nadirsyah (2007) also said that auditor experience has a positive effect on auditor ethical decisions. This research results inconsistent with Hapsari (2013) that level of auditor experience does not have a direct effect on ethical decision making of public auditor.

Table 5 showed that PL directly affect test on PKE at beta coefficient values of 0.174 with significance value of $0.046 < 0.005$, it can be said that PL has a positive effect on KP. These test results were consistent with Ha.6 hypothesis that training has a positive effect on ethical decision making. These results consistent with Noviyani (2012) that training had a greater effect to improve expertise than those obtained from traditional programs. Furthermore, Haryanti (2013) found that training had a positive effect on knowledge about auditor errors. Likewise Rahayu (2016) showed that fraud audit training has a positive effect on auditor's ability to detect fraud in scope of Representative Office of West Kalimantan Province BPKP.

Table 5 showed that ID directly affect on PKE at beta coefficient of 0.217 with significance value of $0.021 < 0.005$, it can be said that ID has a positive effect on PKE. These test results were consistent with Ha.7 hypothesis that idealism has a positive effect on ethical decision making.

Table 5 showed that KP directly affect on PKE at beta coefficient of 0.239 with significance value of $0.013 < 0.005$, it can be said that KP has a positive effect on PKE. These test results were consistent with Ha.8 hypothesis that professional commitment has a positive effect on ethical decision making.

Analysis of Indirect Effect (Mediation Effect)

Table 6 showed the regression results. It contains the test result for Regression Equation III

Table 6. Direct and Indirect Effects of PK and PL on PKE

Description	Path Coefficient(p)				Total
	p1		p7		
Indirect effect PK to PKE through ID	0.455	x	0.759	=	0.345
Direct effect PK => PKE	p5				= 0.310
Indirect effect PK to PKE through KP	p2		p8		
	0.655	x	0.856	=	0.560
Direct effect PK => PKE	p5				= 0.310
Indirect effect PL to PKE through ID	p3		p7		
	0.512	x	0.759	=	0.389
Direct effect PL => PKE	p6				= 0.274
Indirect effect PL to PKE through KP	p4		p8		
	0.478	x	0.856	=	0.409
Direct effect PL => PKE	p6				0.274

Further steps were taken to analyze: 1) indirect effect of PK on PKE mediated by ID, 2) indirect effect of PK on PKE mediated by KP, 3) indirect effect of PL on PKE mediated by ID and 4) indirect effect of PL on PKE mediated by KP.

The magnitude the path coefficient of indirect effect of PL to PKE through ID was 0.389 greater than the magnitude of path coefficient of direct effect of PK on PKE (0.274), it can be said that PL indirectly affects on PKE through ID. These test results were consistent with Ha.9 that training has a positive effect on ethical decision making through idealism.

The magnitude the path coefficient of indirect effect of PK to PKE through KP was 0.565 greater than the magnitude of path coefficient of direct effect of PK on PKE (0.310), it can be said that PL indirectly affects on PKE through ID. These test results were consistent with Ha.10 that training has a positive effect on ethical decision making through idealism.

The magnitude the path coefficient of indirect effect of PL to PKE mediated by ID was 0.389 greater than magnitude the path coefficient of direct effect of PL on PKE (0.274), it can be said that PL indirectly affects on PKE through KP. These test results were consistent with Ha.11 that training has a positive effect on ethical decision making through professional commitment.

The magnitude the path coefficient of indirect effect of PL to PKE through KP was 0.409 greater than magnitude the path coefficient of direct effect of PK on PKE (0.274), it can be said that PL indirectly affects on PKE through KP. These test results were consistent with Ha.12 that training has a positive effect on ethical decision making through professional commitment.

CONCLUSIONS AND RECOMMENDATIONS

Conclusion

Based on above discussion, the conclusions were presented below.

1. Work experience and training, idealism and professional commitment directly have positive effect on ethical decision making of tax consultants.
2. Work experience and training directly have positive effect on idealism of tax consultant.
3. Work experience and training directly have a positive effect on commitment of professional tax consultants.
4. Idealism mediates the effect of work experience and training on ethical decision making of tax consultants.
5. Professional commitment mediates the effect of work experience and training on ethical decision making of tax consultants.

Suggestion

Based on research findings, discussion of results, and achievements that have been made, a number of suggestions can be proposed below.

1. Tak Accounting Firms management should provide opportunities for education and training to maintain idealism and commitment of professional tax consultant.
2. Next researcher should conduct Machiavellian research, and money ethic can moderate the effect of work experience and training on ethical decision making of tax consultants.

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