

Tax Consultants Ethical Decision-Making Factors in Conducting Tax Planning

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Abstract

This study aims to determine the factors that effect the ethical decision making of tax consultants. The population in this study were members of tax consultants who were registered with the Indonesian Tax Consultants Association (IKPI) for the Bali Region, totaling 299 people. The sampling technique used was purposive sampling technique with a total sample of 178 people. Research data was collected by distributing questionnaires and processed using the Partial Least Square (PLS) technique. The results of the analysis show that Machiavellian traits do not affect ethical decisions of tax consultants, risk preference has a negative effect on ethical decisions of tax consultants, current information has a positive effect on ethical decisions of tax consultants, and work experience has a positive effect on ethical decisions of tax consultants. Then Tri Kaya Parisudha was unable to weaken the effect of Machiavellian nature and risk preference on the ethical decisions of tax consultants. Meanwhile, Tri Kaya Parisudha was able to strengthen the effect of current information and work experience on the ethical decisions of tax consultants.

Keywords: Machiavellian, risk preference, current information, work experience, Tri Kaya Parisudha, ethical decisions

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INTRODUCTION

The main goal of a company is to provide maximum profits for the long term, but these profits cannot be separated from the company's obligations as a taxpayer to fulfill the applicable tax legislation (Chaezahranni, 2016). For the state, taxes are one of the important sources of revenue used to finance state expenditures, both routine and development expenditures. Conversely, for companies, taxes are a burden that will reduce net income. The company will try to minimize the tax payable, so that funds can be used for operational needs. Even in some companies, management tends to prioritize meeting operational costs and postpone tax obligations. This leads to reduced company compliance in carrying out its tax obligations. In addition, the condition of the company that continues to lose money also raises the potential for the company to experience tax audits.

The conditions of the Covid-19 pandemic have also made various tax planning carried out chaotic, one of which is related to the Annual Corporate Income Tax. Income tax is defined as a tax imposed on tax subjects for income received or earned in the tax year (Halimi & Putri, 2017). For companies that have calculated the Annual Corporate Income Tax using the profit basis, every month they will pay installments of Income Tax Article 25, where the tax value is based on profits in the previous year. This is based on the assumption that the company will make a profit with a percentage or value similar to the previous year and even experience an increase. However, when the Covid-19 pandemic occurred, many companies lost money and caused the potential for taxes paid to be "overpaid" when reporting the Annual Corporate Income Tax Return. Taxes paid are biased or cannot be equated with conditions before the pandemic occurred. The existence of the "overpayment" status in the Annual Corporate Tax Return, of course, has led to more taxpayers applying for tax refunds. Finance Minister Sri Mulyani Indrawati has indicated that tax refunds began to surge in September at 13.4% year on year (yoy), October grew 16.3% year on year (yoy), and November rose again by 19.2% year on year (yoy). The growth of tax refunds caused the growth of net tax revenue to be depressed. Director of Revenue Potential and Tax Compliance at the Directorate General of Taxes of the Ministry of Finance Ihsan Priyawibawa said that throughout 2020 the realization of tax refunds amounted to IDR 171.9 trillion. This figure grew 19% year on year (yoy) compared to the amount of restitution at the end of 2019 of IDR 139.3 trillion.

The existence of different interests makes taxes an expense that must be taken into account in every decision made by the company. Very complicated tax regulations make taxpayers need a tax planner. In terms of taxation, corporate taxpayers often need the help of tax consultants to help them make corporate tax planning (Dewi et al., 2019). Tax consultant is a profession of someone who assists taxpayers professionally in fulfilling tax obligations in accordance with statutory regulations. Tax consultants have a code of ethics that serves to maintain their professionalism, integrity and independence in performing their duties. Taxpayers often ask for help from tax consultants in making tax planning. Tax planning is actually not a forbidden thing, because it is done by utilizing loopholes in the regulations. However, during the Covid-19 pandemic, clients tend to want tax consultants to significantly reduce the amount of tax that can lead to reporting incorrect data.

Masie (2017) argues that among other professions, tax consultants have higher ethical sensitivity. The dilemma felt by tax consultants is where tax consultants must comply with regulations but on the other hand tax consultants think about the reward factors given by taxpayers and the continuity of their service business (Suardika, 2016). This issue arises as a result of the dual agency problem in the relationship between tax consultants and clients, on the one hand tax consultants need to foster good relationships with clients, but on the other hand tax consultants have an obligation to comply with tax regulations and their professional code of ethics. Decisions made by tax consultants are not always acceptable to clients. There is a tendency for clients to disagree with the tax consultant's recommendations and choose to terminate the use of his services, although there is no clear evidence to show that this only happens when the desire for conservative recommendations is not met. This is where ethical decision-making by a tax consultant is required.

Ethical decision making is not only effected by individual factors, but also risk preferences and current information. According to Gibzon, Ivancevich, and Donnelly (1985), the tendency to take risks is one aspect that greatly effect decision making. Every decision has several possibilities or alternatives to choose from. Consequences are contained in each alternative decision. Tax consultants who are reliable in conducting tax planning will provide aggressive recommendations to their tax clients. Meanwhile, information is data that has been managed and processed to provide meaning and improve the decision-making process. Current information for the tax consultant profession in this study is defined as updated information owned by the main consultant regarding various regulations issued by the government. The results of research conducted by Muliartini & Jati (2019) show that risk preference has no significant effect on the ethical decisions of tax consultants in the Bali Region. This result means that the higher or lower the risk preference possessed by a tax consultant in Bali, it does not significantly affect the decisions he will make. In addition, the results also show that the current information does not have a significant effect on the ethical decisions of tax consultants in the Bali Region. This result means that the higher or lower the current information obtained by a tax consultant in the Bali Region, it does not significantly affect the decisions he will make. Research was also conducted by Aksiana & Sujana (2019), but obtained different results. The results showed that risk preference has a negative effect on the ethical decision making of tax consultants. Meanwhile, current information has a positive effect on tax consultants' ethical decision making.

Work experience can broaden and deepen abilities (Agus et al., 2016). Experience has an impact on every decision made by tax consultants so that it is hoped that every decision made is the right decision. This indicates that the longer the working period the tax consultant has, the better the resulting decision will be. Experienced tax consultants tend to be bolder and faster in making decisions. On the other hand, tax consultants with less experience will be more careful in making decisions due to their lack of experience. One of the things that can help avoid mistakes in making decisions is the professional ethics that must be upheld by tax consultants. The results of research conducted by Hasnanto (2019) show that work experience has no effect on auditor ethical decision making. This means that there is no relationship between work experience and ethical decision making by auditors. Meanwhile, research conducted by Putra & Indraswarawati (2021) positively affects the ethical decision making of tax consultants. This indicates that individuals who are more experienced in their profession, in deciding their decisions, will be more ethical.

According to Wood in Tjongari & Widuri (2014) ethics can be defined as a collection of standards from a code of conduct that leads to moral behavior and ethical decision making. Ethics is a foundation for a person or group in taking an action. Based on the background description and the existence of research gaps in previous studies, researchers are interested in adding the *Tri Kaya Parisudha* variable as a moderating variable. In the *Tri Kaya Parisudha* concept, there are teachings of moral and ethical values that are expected to strengthen individual values in ethical behavior. *Tri Kaya Parisudha* is part of the philosophy and ethical teachings of Hinduism (Utariyani & Astika, 2022). Ethics and religion have the same goal to lay the foundation of moral teachings so that individuals can distinguish which actions are good and bad so that moral teachings in religion and culture are expected to strengthen individual values.

LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

Theory of planned behavior adds that the main factor in this theory is the individual's intention to perform a certain behavior is assumed to capture the motivational factors that effect the behavior. Collectively, these factors represent the individual's actual control over the behavior. Where if an individual has the necessary opportunities and resources and intends to perform the behavior, then the individual must succeed in doing so (Ajzen, 1991). In this case, Machiavellian trait is one of the immoral traits originating from the internal factors of individuals related to their character. Individuals who have high machiavellian traits do whatever is necessary to achieve their goals. These personalities tend to carry out manipulative tactics of fraud in business and commit unethical acts. This indicates that individuals with high Machiavellian traits will be more likely to commit unethical acts compared to individuals with low Machiavellian traits. Research conducted by Dewi & Dwiyantri (2018) and found that machiavellian traits have a negative effect on ethical decision making by tax consultants.

H1: Machiavellian nature has a negative effect on ethical decisions of tax consultants.

Decision-making theory is a science that studies how to choose the right alternative that will be used as a decision and relates to a person's behavior in the decision-making process. Each person has a different knowledge structure, and it will affect the way a decision is made where it cannot be separated from various social contexts in the form of political, social, and economic pressures and effect. The tendency to take risks is one aspect that affects decision making (Gibson, 1985). A decision maker who tends to be risk averse will set different goals, evaluate alternatives differently, and select alternatives that are different from what other decision makers would do in similar situations. Individuals who are risk averse will try to make choices that have low levels of risk or uncertainty, or high levels of certainty about the outcome. There are differences in recommendations given by tax consultants who have high and low risk preferences (Killion and Doyle, 2004). A tax consultant who is more courageous to violate tax rules and dare to accept the risks tends to provide recommendations that are more aggressive in tax avoidance. The results of research conducted by Aksiana & Sujana (2019) show that risk preference has a negative effect on tax consultant ethical decision making. B

H2: Risk preference has a negative effect on the ethical decisions of tax consultants.

Decision-making theory is the study of how to choose the right alternative that will be used as a decision and relates to a person's behavior in the decision-making process. This theory states that a person has limited knowledge and acts only based on his perception of the situation at hand. Current information means that tax consultants always get the latest information about tax systems and regulations. By understanding the latest tax information, the knowledge and understanding of taxation continues to increase. Tax decision making is a process consisting of understanding tax issues, understanding tax law, analyzing existing facts, determining tax reporting alternatives, and deciding or choosing recommendations from these alternatives (Roberts, 2012). Obtaining information is fundamental in making tax decisions. The information referred to here is an understanding of the latest tax rules and their application. Tax consultants who have access to the latest tax information tend to be less aggressive in tax avoidance. This is because the more consultants know the latest tax regulations, the more their resource capabilities increase so that they are able to understand all legal risks, thus the tendency to act unethically is lower. The results of research conducted by Aksiana & Sujana (2019) show that the current information has a positive effect on the ethical decision making of tax consultants.

H3: Current information has a positive effect on the ethical decisions of tax consultants.

Experience is the process of learning and increasing the potential for behavior obtained from formal and non-formal education. Experience has an impact on every decision made by tax consultants so that it is hoped that every decision made is the right decision. This indicates that the longer the working period the tax consultant has, the better the decisions will be. Experienced tax consultants tend to be bolder and faster in making decisions, given their experience in taxation. On the other hand, tax consultants with less experience will be more careful in making decisions due to this lack of experience. The results of research conducted by Harmana (2021) show that work experience has a positive effect on the ethical decision making of tax consultants.

H4: Work experience has a positive effect on the ethical decisions of tax consultants.

According to (Bertens, 2000) ethical theory has a purpose, which is to assist individuals in making decisions related to morals and provide consideration for the decisions made. The *Tri Kaya Parisudha* philosophy is an ethical guideline for Hindus in Bali through three elements in behavior, namely thoughts (manacika), words (wacika), and actions (kayika). When a tax consultant has a Machiavellian nature, it will make a tax consultant negligent and ignore his ethical and moral values. Meanwhile, risk preference will affect the implementation of a tax consultant's duties. When a consultant adheres to the *Tri Kaya Parisudha* philosophy by having a high-risk preference, it will make the decisions taken more ethical. Finally, when a tax consultant holds the *Tri Kaya Parisudha* philosophy that has current information and sufficient work experience, it will make the decisions taken more ethical.

H5: *Tri Kaya Parisudha* weakens the negative effect of machiavellian nature on the ethical decisions of tax consultants.

H6: *Tri Kaya Parisudha* weakens the negative effect of risk preference on the ethical decisions of tax consultants.

H7: *Tri Kaya Parisudha* strengthens the positive effect of current information on the ethical decisions of tax consultants.

H8: *Tri Kaya Parisudha* strengthens the positive effect of work experience on the ethical decisions of tax consultants.

METHODS

The scope of this research is the ethical decision of tax consultants in conducting tax planning during the Covid-19 pandemic. This is related to the effect of Machiavellian nature, risk preference, current information, and work experience on the ethical decisions of tax consultants with *Tri Kaya Parisudha* as a moderator. The population in this study were all tax consultants in Bali Province, totaling 299 people. The sampling method in this research is nonprobability sampling with purposive sampling technique. The criteria used in this study are that the respondents are tax consultants who already have Level B and C Tax Consultant Practice Licenses. Based on this, the number

of samples in this study were 178 people. The data collection method used in this research is a survey method with data collection techniques in the form of questionnaires distributed through Google Form electronic media. This study uses Partial Least Square (PLS) as a general method for estimating path models that use latent variables with multiple indicators.

RESULT AND DISCUSSION

Table 1. Outer Loading

Variable	Item	Outer Loading	Result
Machiavellian	X _{1.1}	0,810	Valid
	X _{1.2}	0,794	Valid
	X _{1.3}	0,821	Valid
	X _{1.4}	0,805	Valid
	X _{1.5}	0,851	Valid
	X _{1.6}	0,830	Valid
	X _{1.7}	0,857	Valid
	X _{1.8}	0,871	Valid
	X _{1.9}	0,888	Valid
Risk Preference	X _{2.1}	0,833	Valid
	X _{2.2}	0,808	Valid
	X _{2.3}	0,829	Valid
Current Information	X _{3.1}	0,880	Valid
	X _{3.2}	0,879	Valid
	X _{3.3}	0,851	Valid
	X _{3.4}	0,858	Valid
Work Experiences	X _{4.1}	0,840	Valid
	X _{4.2}	0,828	Valid
	X _{4.3}	0,850	Valid
	X _{4.4}	0,862	Valid
	X _{4.5}	0,817	Valid
	X _{4.6}	0,837	Valid
	X _{4.7}	0,847	Valid
	X _{4.8}	0,837	Valid
	X _{4.9}	0,855	Valid
	X _{4.10}	0,863	Valid
<i>Tri Kaya Parisudha</i>	Z _{.1}	0,840	Valid
	Z _{.2}	0,825	Valid
	Z _{.3}	0,760	Valid
	Z _{.4}	0,806	Valid
	Z _{.5}	0,842	Valid
	Z _{.6}	0,808	Valid
Ethical Decision of Tax Consultant	Y _{.1}	0,813	Valid
	Y _{.2}	0,788	Valid
	Y _{.3}	0,804	Valid
	Y _{.4}	0,819	Valid
	Y _{.5}	0,784	Valid
	Y _{.6}	0,788	Valid

Primary Data, 2023 The convergent validity test results in Table 5.6 show that all variable indicator outer loading values have a value greater than 0.70. Thus, it can be concluded that all indicators have met the prerequisites of convergent validity.

Table 2. Discriminant Validity

	Average Variance Extracted (AVE)
Machiavellian	0,701
Risk Preference	0,678
Current Information	0,752
Work Experiences	0,712
<i>Tri Kaya Parisudha</i>	0,663
Ethical Decision of Tax Consultant	0,639

Primary Data, 2023

Based on Table 2 the average variance extracted (AVE) value of all variables is greater than 0.50 so that it can be said that the data has good discriminant validity.

Table 3. Composite Reliability & Cronbach's Alpha

	Cronbach's Alpha	Composite Reliability	Result
Machiavellian	0,947	0,955	Reliable
Risk Preference	0,766	0,863	Reliable
Current Information	0,890	0,924	Reliable
Work Experiences	0,955	0,961	Reliable
<i>Tri Kaya Parisudha</i>	0,898	0,922	Reliable
Ethical Decision of Tax Consultant	0,887	0,914	Reliable

Primary Data, 2023

Table 3 shows that the Cronbach's alpha and composite reliability values of the Machiavellian trait, risk preference, current information, work experience, *Tri Kaya Parisudha*, and ethical decisions of tax consultants are greater than 0.70. Thus, it can be concluded that all variables have good reliability.

Table 4. R-Square

	R Square	R Square Adjusted
Ethical Decision of Tax Consultant	0,773	0,760

Primary Data, 2023

Based on Table 4, it is known that the effect model of Machiavellian nature (X1), risk preference (X2), current information (X3), work experience (X4), *Tri Kaya Parisudha* (Z), interaction X1.Z, interaction X2.Z, interaction X3.Z and interaction X4.Z on the ethical decision of the tax consultant provides an R-square value of 0.773, which means that the variability of the tax consultant's ethical decision variable can be explained by the Machiavellian nature variable (X1), risk preference (X2), current information (X3), work experience (X4), *Tri Kaya Parisudha* (Z), interaction X1.Z, interaction X2.Z, interaction X3.Z and interaction X4.Z by 77.3 percent, while 22.7 percent is explained by other variables outside the study.

Inner model testing is done by looking at the Q-square value which is a goodness of fit model test. If the Q-square value is greater than 0, it shows that the model has predictive relevance, while a Q-square value of less than 0 shows that the model has less predictive relevance. The Q-Square calculation is formulated as follows.

$$Q^2 = 1 - (1 - R_1^2)$$

$$Q^2 = 1 - (1 - 0,773)$$

$$Q^2 = 1 - (0,227)$$

$$Q^2 = 0,773$$

Based on the calculation, the Q-Square value of 0.773 is more than 0, so it can be concluded that the model has a predictive relevance value or the model deserves to be said to have relevant predictive value.

Table 5. Hypothesis Testing

	Original Sampel (O)	Sampel Mean (M)	Standard Deviation (STDEV)	T Statistics ((O/STDEV))	P Values
X ₁ -> Y	-0,167	-0,179	0,062	2,703	0,114
X ₂ -> Y	-0,050	-0,078	0,006	8,256	0,014
X ₃ -> Y	0,132	0,161	0,001	89,783	0,000
X ₄ -> Y	0,214	0,123	0,001	160,858	0,000
X ₁ *Z -> Y	0,098	0,067	0,042	2,316	0,147
X ₂ *Z -> Y	0,036	0,027	0,009	3,816	0,062
X ₃ *Z -> Y	0,060	0,074	0,003	17,453	0,003
X ₄ *Z -> Y	0,185	0,161	0,035	5,252	0,034

Primary Data, 2023

- Hypothesis testing of the effect of Machiavellian traits (X1) on the ethical decisions of tax consultants results in a correlation coefficient value (original sample) of -0.167. The t-statistics value obtained is 2.703 with p-values 0.114 > 0.050, so the effect of Machiavellian traits on the ethical decisions of tax consultants is negative and insignificant. Thus, the first hypothesis (H1) which states that Machiavellian nature has a negative effect on the ethical decisions of tax consultants is not accepted.
- Hypothesis testing of the effect of risk preference (X2) on the ethical decisions of tax consultants results in a correlation coefficient value (original sample) of -0.050. The t-statistics value obtained is 8.256 with p-values 0.014 < 0.050, so the effect of risk preferences on the ethical decisions of tax consultants is negative and significant. Thus, the first hypothesis (H2) which states that risk preference has a negative effect on the ethical decisions of tax consultants is accepted.
- Hypothesis testing of the effect of current information (X3) on the ethical decisions of tax consultants

- results in a correlation coefficient value (original sample) of 0.132. The t-statistics value obtained is 89.783 with p-values $0.000 < 0.050$, so the effect of current information on the ethical decisions of tax consultants is positive and significant. Thus, the first hypothesis (H3) which states that current information has a positive effect on the ethical decisions of tax consultants is accepted.
- 4) Hypothesis testing of the effect of work experience (X4) on the ethical decisions of tax consultants results in a correlation coefficient value (original sample) of 0.214. The t-statistics value obtained is 160.858 with p-values $0.000 < 0.050$, so the effect of work experience on the ethical decisions of tax consultants is positive and significant. Thus, the first hypothesis (H4) which states that work experience has a positive effect on the ethical decisions of tax consultants is accepted.
 - 5) Hypothesis testing of the interaction effect of Machiavellian traits with *Tri Kaya Parisudha* (X1.Z) on the ethical decisions of tax consultants resulted in a correlation coefficient value (original sample) of 0.098. The t-statistics value obtained is 2.316 with p-values $0.147 > 0.050$, so the interaction of Machiavellian traits with *Tri Kaya Parisudha* (X1.Z) on the ethical decisions of tax consultants is positive and insignificant. Thus, the first hypothesis (H5) which states that *Tri Kaya Parisudha* weakens the effect of Machiavellian nature on the ethical decisions of tax consultants is rejected.
 - 6) Hypothesis testing of the interaction effect of risk preference with *Tri Kaya Parisudha* (X2.Z) on the ethical decisions of tax consultants resulted in a correlation coefficient value (original sample) of 0.036. The t-statistics value obtained is 3.816 with p-values $0.062 > 0.050$, so the interaction of risk preferences with *Tri Kaya Parisudha* (X2.Z) on the ethical decisions of tax consultants is positive and insignificant. Thus, the first hypothesis (H6) which states that *Tri Kaya Parisudha* weakens the effect of risk preferences on the ethical decisions of tax consultants is rejected.
 - 7) Hypothesis testing of the interaction effect of current information with *Tri Kaya Parisudha* (X3.Z) on the ethical decisions of tax consultants produces a correlation coefficient value (original sample) of 0.060. The t-statistics value obtained is 17.453 with p-values $0.003 < 0.050$, so the interaction of current information with *Tri Kaya Parisudha* (X3.Z) on the ethical decisions of tax consultants is positive and significant. Thus, the first hypothesis (H7) which states that *Tri Kaya Parisudha* strengthens the effect of current information on the ethical decisions of tax consultants is accepted.
 - 8) Hypothesis testing of the interaction effect of work experience with *Tri Kaya Parisudha* (X4.Z) on the ethical decisions of tax consultants resulted in a correlation coefficient value (original sample) of 0.185. The t-statistics value obtained is 5.252 with p-values $0.034 < 0.050$, so the interaction of work experience with *Tri Kaya Parisudha* (X4.Z) on the ethical decisions of tax consultants is positive and significant. Thus, the first hypothesis (H8) which states that *Tri Kaya Parisudha* strengthens the effect of work experience on the ethical decisions of tax consultants is accepted.

CONCLUSION

This research uses theory of planned behaviour and behavioural decision theory. Theory of planned behaviour states that a person's behavioural intention is a predictor behaviour that describes the relationship between beliefs, attitudes, behaviour, and perceived behaviour control. Meanwhile, behavioural decision theory suggests that a person's decision-making process is highly dependent on the situation and various psychological processes develop. This theory states that a person has limited knowledge and acts only based on his perception of the situation at hand. This is in accordance with the profession as a tax consultant who is required to be able to make a decision on each case faced by his client. Decisions made by tax consultants cannot be separated from the wishes of clients and do not conflict with applicable tax regulations. This causes an ethical dilemma experienced by tax consultants. The decision making of a tax consultant is influenced by several factors. The results showed that Machiavellian nature has no effect on the ethical decisions of tax consultants, risk preferences have a negative effect on the ethical decisions of tax consultants, and current information and work experience have a positive effect on the ethical decisions of tax consultants. This study also found that *Tri Kaya Parisudha* was unable to weaken the influence of Machiavellian nature and risk preferences on the ethical decisions of tax consultants. Then, *Tri Kaya Parisudha* can strengthen the influence of current information and work experience on the ethical decisions of tax consultants. The results of this study support behavioural decision theory which states that everyone has a different knowledge structure and it will affect the way a decision is made where it cannot be separated from various social contexts in the form of pressures and this theory describes how a person makes decisions in reality is expected to facilitate solving real problems.

This research provides implications for tax consultants are expected to be able to evaluate and improve current information and work experience so that they can assist in the process of making more ethical decisions. Tax consultants are also expected to be able to consider the risk preferences of each decision taken. In addition, with a good understanding of the *Tri Kaya Parisudha* philosophy, it will help tax consultants make better decisions.

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