

## THE EFFECT OF ETHICS & SOCIAL RESPONSIBILITY, MACHIAVELLIAN CHARACTER, AND COMPETENCY ON ETHICAL DECISION MAKING OF TAX CONSULTANT (CASE STUDY OF TAX CONSULTANTS IN BANDUNG)

Serevina Elizabeth Silitonga  
Dr. Nur Hidayat, S.E., M.E., Ak., BKP

### ABSTRACT

*The purpose of this study was to determine the effect of ethics and social responsibility, machiavellian character, and competence on ethical decision making of tax consultants both partially and simultaneously. The sample used in this study is 55 tax consultants registered at IKPI Bandung. Data collection techniques used is a questionnaire distributed to respondents. Data analysis techniques used in this study is multiple regression with the SPSS program. Based on the results of the hypothesis test, it was concluded that ethics and social responsibility, machiavellian character, and competence affect the ethical decision making of tax consultants both partially and simultaneously. Overall, ethics and social responsibility, machiavellian character, and competence are able to explain the ethical decision making of tax consultants in the city of Bandung by 73.5% while the remaining 26.5% is explained by other variables not examined.*

Key words: ethics and social responsibility, machiavellian character, competence, ethical decision making.

### 1. PRELIMINARY

The country's biggest income comes from taxes. Taxpayers need the services of a tax consultant because of several considerations including to streamline the amount of tax payments, take care of tax payment administration, and resolve tax disputes between taxpayers and tax authorities according to the taxpayer's authorization. There are several tax consultant decisions that conflict with the interests of the tax authority due to client intervention (Ruhana, et al. 2016).

Tax revenue is inseparable from the parties involved including taxpayers, tax officials, and tax consultants who are parties who play a role in tax revenue. But currently, there are several tax consultants who are exposed to tax evasion cases. So that the ethical behavior of tax consultants is currently in the spotlight. This raises issues related to the ethics and professionalism of tax consultants. So that the public confidence in the credibility of tax consultants is reduced.

According to Ruhana, quoted from Inside Tax, it stated that the tax consultant faced two different interests, namely to state revenue derived from taxes as well as to clients in minimizing their tax burden (Ruhana, et al. 2016).

According to Cash et al. (2007) stated that tax consultants must provide the best service to their clients, including in the case of tax reductions where it can be done in an ethical manner and does not violate the law. In another study, Tan's study (1999) shows that there is a tendency for clients who disagree with their tax consultant's recommendations and choose to terminate the use of his services.

Shafer and Simmons (2008) stated that some tax consultants ignore the interests of the general public and take actions that violate the code of ethics and social responsibility in the interests of their clients.

According to Christie and Geis quoted by Ruhana, et al (2016) machiavellian character is a process in which a manipulator gets more rewards than he gets when he does not manipulate and there are other parties who are disadvantaged. Robbins and Judge (2009: 138) states that machiavellianism is an understanding where an individual is more concerned with the results that would be obtained rather than the process. According to Richmond, who is quoted by Thiduri (2014) explains that an individual's personality influences ethical decisions. Machiavellian is an aggressive nature, and a tendency to influence and control others to achieve their personal goals (Thistle, 2014). Hunt and Chonko (1984) stated that people who have a dominant Machiavellian character can do everything possible including acting unethically only to achieve their personal goals without regard to the morality and ethics of these actions (Basri, et al. 2014).

The behavior of a tax consultant in carrying out his profession is influenced by several factors. These factors can come from within (individual) and external factors (situational). Jiwo (2011) stated that individual factors include perceptions of the importance of ethics and social responsibility, machiavellian character, and ethical considerations. Ethical decisions are considered important in the decision of tax consultants, because it will affect the size of the state revenue from the taxation sector. According to Adriana (2013) situational factors include risk preference, professional domination, up-to-date information, and professional relations.

Ethical decision making is a process in determining an ethically appropriate decision. The result of this process is a decision that can be in the form of tax advice and the final product of taxation such as SPT and financial reports related to tax planning (Ruhana, et al. 2016).

Based on the background described above, the authors are interested in conducting research on "The Effect of Ethics & Social Responsibility, Machiavellian Character, and Competency on Ethical Decision Making of Tax Consultants".

### 2. LITERATURE REVIEW

#### 2.1. Ethics and Social Responsibility

Ethics in Greek is ethos, meaning customs, morals, character, feelings, attitudes and ways of thinking. So that ethics can be defined as the science of what is usually done or the science of customs (Bertens, 2004: 4). Ethics is a philosophy or critical and fundamental thinking about teachings and moral views. Ethics are guidelines for how to behave well from a cultural and

religious perspective (Basri, 2014). According to Keraf (1998: 14) ethics is related to values, good ways of life, good rules of life, and all the habits that are followed and passed down from one generation to another.

According to Wood (2002) ethics is a standard or code of ethics which is the basis of moral behavior and ethical decision making. Ethics provide the basis for a person or a community / group in carrying out an action. Ethics also provides guidelines for being able to determine both the good and the bad side of an action that will be taken.

The principles that apply in business activities cannot be separated from human life. These principles are closely related to the value system adopted by the community. The principles of business ethics according to Sonny Keraf (1998: 44-46) are:

2.1. The Principle of Autonomy

It is a principle demanded by professionals in the outside world so that they are given complete freedom in carrying out their profession. Autonomy is also important so that professionals can develop their profession freely, be able to innovate, and create certain creations that would be useful for the development of the profession and the interests of the wider community.

2.2. The Principle of Justice

This principle requires that professional people do not harm the rights and interests of certain parties, in carrying out their profession, especially the people they serve in the framework of their profession. Likewise, this principle requires that in carrying out his profession, a professional person must not discriminate anyone.

2.3. The Principle of Responsibility

Responsibility is one of the basic principles for professionals. Professional people are responsible for the implementation of their work and for the results. The person can be held accountable for his work duties based on the demands of his professionalism both towards others who are directly related to his profession and also to himself. Professional people are also responsible for the impact of his profession on the lives of others, especially the interests of the people he serves.

2.4. The Principle of Moral Integrity

Professional people are people who have high personal or moral integrity. This principle is a demand of the professionals themselves that in carrying out their professional duties they will not damage their good name and the image and dignity of their profession.

Social responsibility shows the company's concern for the interests of other parties more broadly than just the mere interests of the company. Thus, the concept of social responsibility said that a company must be responsible for actions and business activities that have an influence on certain people, society, and the environment (Keraf, 1998: 122).

Tax consultants play a role in the tax compliance of a company where they play a role in making tax decisions on their clients. The tax advice can later be accounted for by the tax consultant for his clients and tax authorities. According to Shafer and Simmons (2008) tax consultants' perceptions about the importance of ethics and social responsibility have a significant impact on ethical considerations or their social responsibility, and influence behavioral intentions.

Therefore, this study wants to examine how the influence of ethical perceptions and social responsibility affects the ethical decision making.

## 2.2. The Machiavellian Character

The Machiavellian character was introduced by a political philosopher from Italy named Niccolo Machiavellian. Machiavellian character is a belief or perception that is believed about interpersonal relationships. This perception will form a personality that underlies behavior in dealing with others (Basri, 2014). Hunt and Chonko (1984) state that machiavellian traits have a negative tendency, at least showing an unethical way to manipulate others to achieve one's goals. Machiavellian personalities have a tendency to manipulate others and have very low appreciation for others (Basri, 2014). Machiavellianism is a process where manipulators get more rewards than they get when they do not manipulate (Thistle, 2014).

According to Richmond, the tendency for machiavellian traits to be higher is that a person will tend to behave unethically. Conversely, if the tendency for machiavellian traits is low then a person will tend to behave ethically (Rahmawati, et al. 2016). Ethics has a relationship with ethical dimensions such as machiavellian. Machiavellian is a factor that influences ethical decision-making behavior.

## 2.3. Competency

Boyatzis stated that competence is the capacity possessed by employees, which leads to behavior that is in accordance with the demands of the work and in accordance with organizational decisions, which in turn will bring the desired results (Priansa, 2014: 253). Competence is a quality map of the ability, adequacy, success, and effectiveness of employees.

According to Spencer (1993), competence is formed from five characteristics, namely motives, character, self-concept, knowledge and skills. Skills and knowledge competencies tend to be seen, because they are on the surface. Both of these competencies are relatively easy to develop, for example through experience and training. While the competence of self-concept, character and motives are more hidden and act as a source of personality, more difficult to develop (Priansa, 2014: 258).

**a. Motive**

Characteristic of the motive is a self-image about something that is thought or desired, and is an impetus to take action to fulfill his desires.

**b. Character**

Characteristics of the character are mental characteristics and consistency of responses to stimuli, pressures, situations and information. This character determines the level of emotion in responding to stimuli and information.

**c. Self-Concept**

Characteristics of the self-concept is a description of the attitudes, values, and self-image of the work, tasks, or positions that they will face to be realized through work and business.

**d. Knowledge**

Characteristics of the knowledge is the ability formed from the information it receives. Knowledge possessed by someone predicts what they can do and not what they will do.

**e. Skill**

Characteristics of the skills is the ability to perform physical or mental tasks.

The competence of motives, character and self-concept influences the behavioral action skills which in turn will affect the performance outcomes. Therefore, in competence there is always an intention that is the strength of motives and character that causes actions to produce outcomes.

## **2.4. Ethical Decision**

Jones (1991) defines ethical decision making as decision making that is consistent with the law and moral norms of society (Thistle, 2014). Ferrel and Gresham (1985) developed a framework for understanding the ethical decision making process. The framework provides the conclusion that if a person faces an ethical dilemma, then the behavior that arises is influenced by the interaction between characteristics related to individuals and factors outside the individual. Individual factors consist of personal background, which include knowledge, individual values, attitudes and intentions as well as social characteristics such as education and business experience. External factors are the characteristics of the organization, which consists of external conditions and organizational conditions in the organization.

According to Salusu (2003: 76) the thing that distinguishes ethical decision making from other types of decision making lies in what are referred to as ethical principles. First, on the reasons used in producing a decision. Second, in the fact that the decision maker accepts the principle in question as part of his moral outlook which is about the good and the bad. Ethical decision making is the process of selecting a way from several alternatives and the final decision does not violate legal norms and can be morally accountable.

Several behavioral factors affect the decision making process. According to Gibson, Ivancevich, and Donnelly (1985: 145-146) there are three behavioral factors namely values, personality, and the tendency to take risks.

## **3. HYPOTHESES**

H1 : Ethics and Social Responsibility Has an Effect on Ethical Decision Making.

H2: Machiavellian Character Has an Effect on Ethical Decision Making

H3: Competency Has an Effect on Ethical Decision Making

H4: Ethics and Social Responsibility, Machiavellian Character, and Competency Have Effects on Ethical Decision Making

## **4. RESEARCH METHODS**

The population in this study are tax consultants registered at IKPI Bandung. The total population is 122 tax consultants and the sample used by researchers in this study are 55 tax consultants. To get a representative sample, this study used a proportional random sampling technique. To answer the identification of the problems raised in this study, the type of research used is explanatory research with a quantitative approach. Explanatory research is research that highlights the causal relationships between research variables and tests the hypotheses that have been formulated previously (Ruhana, 2016). In this study, the object of research is Ethics and Social Responsibility, Machiavellian Character, Competence, and Ethical Decision Making of The Tax Consultants. The subjects in this study are Tax Consultants registered in IKPI Bandung. In this study, data collection is carried out using a questionnaire method with a Likert scale. Likert scale is used to measure the response of subjects into 5 points scale with the same interval (Jogiyanto, 2013: 83).

## **5. THE OPERATIONAL DEFINITION OF VARIABLES**

Based on the research title "The Effect of Ethics and Social Responsibility, Machiavellian Character, and Competence on Ethical Decision Making of Tax Consultants", there are four variables that can be explained in the table. The independent variable is a variable that causes the emergence or change of the dependent variable (Munawaroh, 2013: 70). The independent variables in this study are ethics and social responsibility, machiavellian character, and competence. Dependent variable is a variable that is

affected or that is due to the existence of an independent variable (Munawaroh, 2013: 70). The dependent variable in this study is the ethical decision making of the tax consultants.

## 6. DATA COLLECTION TECHNIQUES

Data collection techniques used in the preparation of this thesis consist of two ways, namely (Viyanti and Se Tin, 2010: 8):

1. Field research is data collection techniques by directly observing the source of data to be analyzed.
  - Questionnaire is the method of data collection where the writer makes a series of questions to be answered by the respondents. Data obtained by distributing a list of questions that are quite detailed and complete about the object under the research to the respondents

## 7. DATA ANALYSIS TECHNIQUE

The statistical method used in this study is multiple regression. The multiple regression equation model is:

$$Y = a + b_1 X_1$$

Wherein:

- Y = The subject in the predicted dependent variable
- a = The value of Y if X= 0 (constant value)
- b = The direction number or regression coefficient, which indicates an increase or a decrease in the dependent variable based on the changes in the independent variable. The (+) sign means that the direction of the line goes up, and the (-) sign means that the direction of the line goes down
- X = Subjects to independent variables that have certain values.

## 8. RESEARCH RESULTS AND DISCUSSIONS

### 8.1. Validity Test

Significant testing is done by using the r table criteria at a significant level of 0.05. If the positive value and r calculated  $\geq$  r table (0.266 for N = 55), then the items can be declared valid. If r calculated  $<$  r table, the question is declared invalid. For the results of this study obtained that r calculated  $\geq$  r table. Then every question items used are valid.

### 8.2. Reliability Test

The reliability testing of this research instrument will use the Cronbach's Alpha technique. The questionnaire can be said to be reliable if it has a reliability reliability coefficient of 0.6 or more (Ghozali, 2009: 45).

#### The Reliability Test Result

Variabel	Cronbach's Alpha	Criteria	Description
Ethics and Social Responsibility	0.920	0.6	Reliable
Machiavellian Character	0.871	0.6	Reliable
Competency	0.894	0.6	Reliable
Ethical Decision	0.813	0.6	Reliable

Source: Primary data processed (2019)

The table above shows the value of the Cronbach's Alpha coefficient for all research variables greater than 0.6. Therefore, it was concluded that all the questionnaire indicators were said to be reliable in measuring Ethics and Social Responsibility variables, Machiavellian Character, Competencies and Ethical Decisions.

### 8.3. Multiple Regression Test

Data analysis method used in this research is multiple regression analysis. Multiple regression is used if there is more than one independent variable that affects the dependent variable (Sunjoyo, et al., 2013). The multiple regression analysis in this study aims to determine the effect of Ethics and Social Responsibility, Machiavellian Character, and Competency on the Ethical Decision Making of Tax Consultants.

*Coefficients<sup>a</sup>*

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	.868	2.285		.380	.706
1					
Etika dan Tanggung Jawab Sosial	.141	.064	.256	2.195	.033
Sifat Machiavellian	.190	.067	.310	2.838	.006
Kompetensi	.272	.079	.390	3.438	.001

a. Dependent Variable: Keputusan Etis

Sumber: Data primer yang diolah (2019)

Based on Table 4.54 obtained the multiple regression equation as follows.

$$Y = 0.868 + 0.141 X_1 + 0.190 X_2 + 0.272 X_3$$

This regression equation shows that:

1. A constant of 0.868 means that if Ethics and Social Responsibility, Machiavellian Character, and Competency are equal to zero, then Ethical Decision making is 0.868.
2. The regression coefficient of the Ethics and Social Responsibility variable (0.141) means that if Ethics and Social Responsibility increase by 1 unit, then the Ethical Decision making will also increase by 0.141.
3. The regression coefficient of Machiavellian Character (0.190) means that if Machiavellian Character increase by 1 unit, then the Ethical Decision making will also increase by 0.190.
4. The regression coefficient of Competency (0.272) means that if Competency increases by 1 unit, then Ethical Decision making will also increase by 0.272.

#### 8.4. The Hypothesis Test Result

By using a significance level of 0.05, the hypothesis test decision making criteria are:

- a. If sig. < 0.05, then H<sub>0</sub> will be rejected and H<sub>a</sub> will be accepted
- b. If sig. ≥ 0.05, then H<sub>0</sub> will be accepted and H<sub>a</sub> will be rejected

**The Hypothesis Test Result**

Variable	Sig.	Criteria	Test Result
Ethics and Social Responsibility	0,033	0,05	H <sub>1</sub> is accepted
Machiavellian Character	0,006	0,05	H <sub>2</sub> is accepted
Competency	0,001	0,05	H <sub>3</sub> d is accepted
Ethics and Social Responsibility, Machiavellian Character, and Competency	0,000	0,05	H <sub>4</sub> is accepted

#### 8.5. Discussion

##### The Effects of Ethics and Social Responsibility on Ethical Decision Making

According to Shafer and Simmons (2008), tax consultants' perceptions about the importance of ethics and social responsibility have a significant influence on ethical considerations or their social responsibility, and influence behavioral intentions. Ethics and Social Responsibility with indicators used are ethical principles consisting of the principle of autonomy, the principle of responsibility, the principle of justice and the principle of moral integrity. As Wood (2002) stated that ethics is a standard or code of ethics which is the basis of moral behavior and decision making. Ethics provide the basis for a person or a community / group in carrying out an action. Ethics also provides guidelines to determine both the good and the bad effects of an action. Therefore, every tax consultant, in carrying out his profession, has a code of ethics which is the basis of every decision to be taken and serves as a disciplinary guide in carrying out his profession.

Based on the results of multiple regression coefficients, it is known that the Ethics and Social Responsibility variables have a positive influence on the Ethical Decision Making of Tax Consultants. This shows that if the Tax Consultant Ethics and Social Responsibility increase, the Tax Consultant's Ethical Decision will also increase. In testing the first hypothesis, it has been proven that Ethics and Social Responsibility have a significant effect on the Ethical Decision Making of Tax Consultants. This

result is in line with research by Thiduri and Tjongari (2014) which stated that the ethical perceptions and social responsibility have a significant positive effect on tax consultant decision making. Likewise in Rahmawati, Herawati and Arestanti (2016) stated that the perception of the importance of ethics and social responsibility have a positive effect on ethical decision making by tax consultants.

### **The Effect of Machiavellian Character on Ethical Decision Making**

According to Robbins and Judge (2009: 139), machiavellian is the level at which an individual is pragmatic, maintains emotional distance, and believes that results are more important than process. Basically machiavellianism is built to understand manipulative, cold, and calculating personalities. Individuals with high machiavellian traits tend to pay less attention to moral issues such as honesty and fairness (Ramadhani, 2015). Machiavellian traits with indicators used are machiavellian traits consisting of blaming outside factors if they fail, manipulative, tend to reject ethical norms for personal gain, goal oriented rather than process oriented, paying less attention to moral issues such as honesty and fairness. Based on research data, it can be seen that the machiavellian character of a tax consultant in Bandung is largely absent because almost all respondents answered very agree and agree to the statement items related to the machiavellian character of the ethical decision making. A tax consultant must not have the machiavellian character in him so that every decision made is more ethical and can be accounted for by his profession.

Based on the results of multiple regression coefficients, it is known that the Machiavellian Character has a negative effect on the Ethical Decision Making of Tax Consultants. This shows that if the Machiavellian Character of the Tax Consultant is getting negative (paying attention to the moral issues), then the Tax Consultant's Ethical Decision also increases. In testing the second hypothesis, it has been proven that the Machiavellian character significantly influences the Tax Consultant's Ethical Decision making. This result is in line with previous research conducted by Ramadhani (2015) which stated that the nature of Machiavellian has a significant influence on ethical decisions. The influence that is formed is negative, which means that the higher the Machiavellian character of a person, the higher the risk that the decisions will be unethical. Conversely, if someone has a low Machiavellian character, the decision he takes will be more ethical. The results of this study are also in accordance with the research of Ruhana (2016) which states that the Machiavellian nature has a negative and significant effect on ethical decision making, which means that every increase in the level of Machiavellian character will increase the tendency of individuals to make unethical decisions.

### **The Effect of Competency on Ethical Decision Making**

Job competency is a map of employee capacity for the attributes of the work they carry, which is a collection of abilities, skills, maturity, experience, effectiveness, efficiency, and success in carrying out work responsibilities (Priansa, 2014: 254). According to Armstrong (1994) the term competence refers to the behavioral dimension of a role-behavior required by someone to be able to carry out their work satisfactorily. Competency is what a person brings to his work in the form of different types and levels of behavior. Competencies with indicators used are competency characteristics consisting of motives, character, self-concept, knowledge and skills. The results in this study show that the indicator items that received the greatest response from respondents were the client's confidence in the work. Therefore, every tax consultant, especially a tax consultant registered in IKPI Bandung, is very aware of the importance of the client's trust in the work of a tax consultant in helping each taxpayer to carry out his tax obligations. So that the tax consultant will accept jobs from clients in accordance with their competencies and expertise. The respondents in this study are tax consultants who have competencies that support in carrying out their profession seen from the main requirements to become a tax consultant is to have a tax consultant certificate.

Based on the results of the multiple regression coefficients, it is known that Competency has a positive effect on the Tax Consultant's Ethical Decision making. This shows that if the Tax Consultant's Competence increases, the Tax Consultant's Ethical Decision will also increase.

In testing the third hypothesis, it is proven that Competence has a significant effect on the Tax Consultant's Ethical Decision. This result is in line with previous research by Budiono and Gosal (2013) that stated there is an influence between the tax consultant's work experiences on the decision to receive tax work. This is in accordance with the Professional Standards of Tax Consultants in receiving assignments, namely tax consultants must have an experience in providing services needed by clients. Budiono and Gosal (2013) mentioned that the Tax Consultant Professional Standards stated that each member must carry out his professional duties. In terms of competency, each member must carry out his professional practice in accordance with technical knowledge.

### **The Effect of Ethics and Social Responsibility, Machiavellian Character, and Competency on Ethical Decision Making**

In testing the fourth hypothesis, it has also been proven that Ethics and Social Responsibility, Machiavellian Character, and Competency have a significant effect on The Ethical Decision Making of Tax Consultants. This shows that the three variables studied are factors that can influence ethical decision making of tax consultants registered at IKPI Bandung.

From the coefficient of determination it is known that there are still 26.5% of other factors that can influence the Ethical Decision Making of Tax Consultants registered at IKPI Bandung. Therefore, if a tax consultant has the three independent variables in carrying out his profession, the tax consultant can make ethical decisions when helping his clients so that the tax obligations of each taxpayer can be paid properly.

## 9. CONCLUSIONS AND SUGGESTIONS

Based on the discussion in the previous chapter on The Effect of Ethics & Social Responsibility, Machiavellian Character, and Competency on The Ethical Decision Making (Case Study of Tax Consultants in Bandung), the author draws several conclusions, namely:

1. Ethics and social responsibility have a significant effect on the ethical decision making of tax consultants. This is indicated by the results of sig. variable of 0.033 which is smaller than the level of significance of the study that is equal to 0.05.
2. Competency has a significant effect on the ethical decisions of tax consultants. This is indicated by the statistical test results of sig values. equal to 0.006 smaller than the significance level of the study that is equal to 0.05.
3. The machiavellian character has a significant effect on the ethical decisions of tax consultants. This is indicated by the value of sig. equal to 0.001 smaller than the significance level of the study at 0.05.
4. Ethics & social responsibility, machiavellian character, and competency have a simultaneous effect on the ethical decision making of a tax consultant. This is indicated by the value of sig. of 0.000 smaller than the significance level of the study set at 0.05. Ethics and social responsibility, machiavellian character, and competency are able to explain the ethical decision making of tax consultants in Bandung by 73.5%; while the remaining 26.5% are explained by other variables that are not examined.

Based on the conclusions that have been obtained, the writer gives some suggestions as follows:

1. For tax consultants, especially in Bandung, they need to pay attention to ethics and social responsibility, have a low Machiavellian character and continue to improve their competence as tax consultants because all the three factors influence the ethical decision making of tax consultants. Therefore, training on professional ethics needs to be continuously improved so that the knowledge and abilities of tax consultants can anticipate negative things and the consultants can behave ethically in every decision making.
2. For the next researchers, they are advised to add other variables that can influence ethical consultants' decision making, such as professional commitment, risk preferences, and other factors. The research samples can also be expanded or use auditor samples of companies in Bandung.

## 10. REFERENCES

- Adriana, P. (2013). Faktor Individu Dan Faktor Situasional: Determinan Pembuatan Keputusan Etis Konsultan Pajak. Tesis. Malang: Universitas Brawijaya.
- Basri, Y.M. & Zirman. (2014). Machiavellianisme, Etika Dan Tanggung Jawab Sosial: Keputusan Etis Dalam Penghindaran Pajak. *Jurnal JSAI*, 1 (1), hal. 73-84.
- Bertens, K. (2004). *Etika*. Jakarta: Gramedia Pustaka Utama.
- Budiono, G. & Gosal, O (2013). Pengaruh Pengalaman Kerja Konsultan Pajak Dan Resiko Klien Terhadap Keputusan Konsultan Pajak Di Surabaya Menerima Pekerjaan Pajak. *Tax & Accounting Review*, 4(1), hal. 1-11.
- Devos, K. (2012). The Impact of Tax Professionals Upon the Compliance Behavior of Australian Individual Taxpayers. *Revenue Law Journal*, 22(1), hal. 1-26.
- Jiwo, P. (2011). Analisis Faktor-Faktor Individual dalam Pengambilan Keputusan Etis oleh Konsultan Pajak Di Kota Semarang. Semarang: FEB Universitas Diponegoro.
- Keraf, A.S. (1998). *Etika Bisnis, Tuntutan dan Relevansinya*. Yogyakarta: Kanisius.
- Lestari, R. (2013). Pengaruh Manajemen Risiko Terhadap Kinerja Organisasi (Studi pada Dana Pensiun Pemberi Kerja di Wilayah Jabar-Banten). *Jurnal Riset Akuntansi dan Bisnis*, 13 (2), hal. 133-151.
- Munawaroh. (2013). *Panduan Memahami Metodologi Penelitian, Edisi Kedua*. Malang: Intimedia.
- Priansa, D.J. (2014). *Perencanaan & Pengembangan SDM*. Bandung: Alfabeta.
- Rahmawati, E., Herawati, N. & Arestanti, M.A. (2016). Faktor-Faktor Internal Individual Dalam Pembuatan Keputusan Etis: Studi Pada Konsultan Pajak Di Kota Surabaya. *Jurnal Akuntansi Dan Investasi*, 17 (2), hal. 104-117.
- Ramadhani, T. (2015). Pengaruh Sifat Machiavellian, Locus Of Control, Dan Equity Sensitivity Terhadap Penghindaran Pajak Dengan Keputusan Etis Sebagai Variabel Intervening. *Jurnal Fekon*, 2 (2), hal. 1-15.
- Ruhana, I., Utami, H.N. & Kusuma, T.H. (2016). Pengaruh Persepsi Peran Etika Dan Tanggung Jawab Sosial, Sifat Machiavellian, Dan Preferensi Risiko Terhadap Pengambilan Keputusan Etis ( Studi Pada Konsultan Pajak Di Kota Malang ). *Jurnal Perpajakan*, 10 (1), hal. 1-10.
- Robbins, Stephen P & Judge, Timothy A. (2009). *Perilaku Organisasi*. Edisi 12. Jakarta: Salemba Empat.
- Shafer, William E & Simmons, Richard S. (2008). Social Responsibility, Machiavellianism, and Tax Avoidance: A Study of Hong Kong Tax Professionals. *Accounting, Auditing, and Accountability Journal* 21 (5), hal 695-720.
- Widuri, R. & Tjongari, F.V. (2014). Analisis Faktor-Faktor Individual Yang Berpengaruh Terhadap Pengambilan Keputusan Etis Konsultan Pajak (Survey Pada Konsultan Pajak Di Jawa Timur). *Jurnal Tax & Accounting Review*, 4 (2), hal. 1-7.
- Wood, G. (2002). A Partnership Model of Corporate Ethics. *Journal of Business Ethic*, 40(1), hal 61-73.

Serevina Elizabeth Silitonga  
*Accounting Department Maranatha Christian University*  
Email: [serevinaSES@yahoo.com](mailto:serevinaSES@yahoo.com)

Mentor: Dr. Nur Hidayat, S.E., M.E., Ak., BKP  
*Accounting Department Maranatha Christian University*  
Email: [jnur\\_hidayat@yahoo.co.id](mailto:jnur_hidayat@yahoo.co.id)