

# Examining Ethical Decisions of Tax Consultants with Javanese Culture: Choosing Ethical Moral Considerations or Conventional Advantages

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## ABSTRACT

This research aims to determine the influence of love of money, emotional intelligence and Machiavellian attitudes on the ethical decisions of tax consultants and is moderated by Javanese culture. The research location that will be studied is the Indonesian Tax Consultant in Malang and Surabaya city. The population of tax consultants was recorded as 146 tax consultants and a sample of 100 tax consultants was taken. Then testing will be carried out using moderated analysis smart PLS 3.0. The research results show that love of money and machiavellianism have a significant effect on tax consultants' ethical decision making, emotional intelligence has no effect on tax consultants' ethical decision making. Javanese culture moderates the relationship between love of money and machiavellianism, and emotional intelligence cannot be moderated by Javanese culture on the ethical decision making of tax consultants.

Keywords: Ethical Decisions Consultants; Javanese Culture.

### *Mengkaji Keputusan Etis Konsultan Pajak dengan Budaya Jawa : Memilih Moral Etis atau Keuntungan Konvensional*

## ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh love of money, kecerdasan emosional dan sikap machiavellian terhadap keputusan etis konsultan pajak dan dimoderasi oleh budaya Jawa. Lokasi penelitian yang akan diteliti adalah Konsultan Pajak Indonesia di kota Malang dan Surabaya. Populasi konsultan pajak tercatat sebanyak 146 konsultan pajak dan diambil sampel sebanyak 100 konsultan pajak. Kemudian pengujian dilakukan menggunakan moderated analysis smart PLS 3.0. Hasil penelitian menunjukkan bahwa love of money dan machiavellianisme berpengaruh signifikan terhadap pengambilan keputusan etis konsultan pajak, kecerdasan emosional tidak berpengaruh terhadap pengambilan keputusan etis konsultan pajak. Budaya Jawa memoderasi hubungan antara love of money dan machiavellianisme, dan kecerdasan emosional tidak dapat dimoderasi oleh budaya Jawa terhadap pengambilan keputusan etis konsultan pajak.

Kata Kunci: Pengambilan Keputusan Etis Konsultan; Budaya Jawa

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## INTRODUCTION

Tax regulations are increasingly complex and change occasionally, making it difficult for taxpayers to keep up with developments. Tax consulting services are increasingly important for taxpayers in fulfilling their tax obligations. According to the Regulation of the Minister of Finance of the Republic of Indonesia Number 111/PMK.03/2014, the term tax advisor is a person who provides tax advice services to taxpayers in the context of implementing and fulfilling their rights. The problem in implementing this system is that not all taxpayers understand the applicable tax regulations and still face considerable difficulties fulfilling their tax obligations. Based on a survey quoted from Aristo et al. (2023) of 56 taxpayers in Surabaya in 2023, table 1 shows the knowledge survey of taxpayers in Surabaya result:

**Table 1 Knowledge Survey of Taxpayers in Surabaya**

Indicator	N	Percentage
Knowledge of Applicable Tax Rates		
Knowing	17	30,6
No	39	69,6
Knowledge of Changes in Tax Regulations		
Knowing	12	21,4
No	44	78,6
Tax Calculation Ability		
Able	24	42,9
Not Able	32	57,1
Knowing the Creation of Financial/Income Records		
Yes	13	23,2
No	43	76,8
Calculator of tax payable		
Intern	24	42,9
Fiskus	22	39,3
Consultant	10	17,8
Mistakes Made by Taxpayers		
Ever	30	53,6
No	26	46,4
Knowledge of Applicable Tax Rates		

Source: Aristo et al, 2023

Most taxpayers need help understanding tax laws and their enforcement. The percentage of taxpayers who do not know the applicable tax rates is 69.6%. The percentage of taxpayers who do not know the changes in tax laws is 78.6%. The percentage of taxpayers who cannot calculate the amount of tax is 57.1%. The percentage of taxpayers who do not know how to prepare financial records is 76.8%. While the taxpayer error rate is 53.6%. This error rate is very high and may be why taxpayers seek tax accountant services to calculate their taxes. According to Sugianto (2019), tax consulting services are growing and are increasingly in demand by taxpayers. Nurhidayati (2021) also said that in 2019, the company's total consulting services served more than 143 companies, with around 500 orders, and the number continues to grow. Christian (2021) said that the increase in the number of users of tax consulting services was also due to the enactment of several new regulations. Nurhidayati (2022) states that taxpayers use tax advisors as their

representatives for several reasons, including the desire to report taxes accurately. Lack of tax knowledge, especially due to the complexity of current tax laws, the desire to minimize the amount of tax paid, and the risk of making a mistake and being punished or not having time to solve it. According to Arvita and Sawarjuwono (2020), the role of tax advisors is very important in helping taxpayers fulfill their tax obligations properly and accurately. Tax consultants act as intermediaries between the state and taxpayers and disseminate information about tax laws and the tax system. Tax advisors communicate and translate complex tax laws into a format that taxpayers easily understand and provide information and advice to taxpayers regarding the impact of applicable tax regulations.

The position of tax consultants is in two different interests: the state's interest in increasing the amount of state revenue and the client's interest in minimizing the tax burden (Adam et al., 2023). The state's interest is that tax consultants have an obligation to encourage taxpayers to pay taxes correctly in accordance with tax regulations, while the client's interest is that tax consultants must fulfill the client's desire to minimize paying taxes. The two statements have opposite directions; on the one hand, a tax consultant must comply with regulations to increase state tax revenue (Yanto & Sari, 2021). This often makes tax consultants faced with issues involving ethical decision-making making, because in fact, the task of a tax consultant is not to deal with the government to defend his client, but tax consultants have a role in assisting the public in fulfilling tax obligations correctly in accordance with applicable tax regulations (Nurlis & Ariani, 2020).

**Table 2 Cases of Ethical Violations of Tax Consultants in Indonesia**

Indicator	N	Percentage
2018	Tax consultants Foresight Consulting and Lim Poh Ching	A bribery case amounting to Rp15 billion
2019	PT Wahan Auto Ekamarga (WAE)	A bribery case amounting to Rp1.3 billion
2020	PricewaterhouseCoopers (PwC)	Manipulation of financial records ( <i>window dressing</i> ) of 18 trillion
2021	KAP Kasner Sirumapea	Violation of inspection and quality control principles caused losses of IDR 62.3 trillion
2022	Tax Consultant Agus Susetyo	PT. Jhonlin Baratama's bribery case against the directorate general of tax amounting to Rp. 39 billion
2023	Rafael Alun bribery case	Corruption and money laundering with the defendant Rafael Alun Trisambodo. Charged with receiving gratuities related to tax management amounting to Rp 16.6 billion.

Source: Aristo et al., 2023

Indonesia Corruption Watch (ICW) noted that throughout 2019-2023, there were at least 13 cases of tax corruption. The common mode in the practice of tax corruption is bribery. The total value of bribes from all of these cases reached IDR 160 billion. This, of course, does not count the value of state losses due to reduced tax payments by corporate taxpayers, and based on [www.kontan.co.id](http://www.kontan.co.id) dated April

5, 2021, states that tax evasion is difficult to detect by tax authorities because of its confidential characteristics and uses services (Yanto, 2023). Tax consultants in Indonesia have a code of ethics for the Indonesian Tax Consultant Association (IKPI), which is a moral principle that guides the thinking, behavior, and actions of each IKPI member. Every IKPI member is obliged to maintain the image of professional dignity by always adhering to the IKPI Code of Ethics. Most violations committed by several tax consultants are because tax consultants do not adhere to the tax consultant code of ethics regarding relationships with taxpayers. Table 2 shows the Cases of Ethical Violations by Tax Consultants in Indonesia.

According to planned behavior theory (TPB), when individuals are considering their behavior and the relationship of their behavior in making decisions, they will think rationally. Doyle et al. (2013) explain that someone who is in a state of considering problems in the context of taxation can lead to thoughts of unethical behavior. Jiang and Bowen (2011) argue that humans have rational moral reasoning so that they are able to make ethical decisions not based on self-interest and self-benefit. The tax consultant profession has a professional code of ethics that controls all professional ethics that professionals must obey. According to the professional code of ethics contained in the IKPI code of ethics, if a tax consultant is involved in legal problems, his consultant license will be suspended or even revoked. The statement of Blanthorne et al. (2005) states that issues involving ethical decision-making of tax consultants occur due to the dual agency between the tax consultant's relationship with his client. Tax consultants who face this situation must adhere to their professional code of ethics in order to make ethical decisions.

One of the reasons for taxpayers to commit tax evasion can be influenced by their high love of money because, according to (Sloan, 2002), *the love of money* is the human desire for money or greed. Several factors, such as factors for the love of money or *love of money* can cause the low ethical decision-making of tax consultants. According to research from Nurhidayati (2022), Triyanti & Hama (2023), and Ratnawati et al. (2023), the *love of money* affects a person's behavior. This will cause a person to love money more so that the individual will not want to use the money in activities that do not give reciprocity to him.

A tax consultant who carries out his profession according to the code of ethics can be influenced by three factors: individual, organizational, and psychological factors. One individual factor that comes from within a person is emotional intelligence. Research conducted by Muliartini (2019) explains that emotional intelligence affects a person's ability to cope successfully with environmental demands and pressures. This agrees with Pratama's research (2018), which states that someone with well-developed emotional intelligence is likely to succeed in life because they are able to master habits of mind that encourage productivity. According to Goleman (2005), the more complex the job is, the more crucial emotional intelligence is. Emotions that get out of control can make smart people stupid. Without emotional intelligence, a person cannot use their cognitive abilities to their maximum potential. A tax consultant needs emotional intelligence to help conduct consultations and audits to detect the truth of the tax reports made by clients (Rahmania, 2022), based on research conducted by Andyarini & Hayuningtyas (2019), Kasim & Hikmah (2020) and Mangoting et

al., (2023) show the results that emotional intelligence affects the ethical decision making of tax consultants.

According to Tofiq & Mulyani (2018), machiavellian nature is "a process where a manipulator gets more *rewards* than he gets when he does not manipulate and there are other parties who are harmed." A profession requires a person to behave professionally by having ethical responsibilities so that Machiavellian nature will conflict with the established code of ethics. Based on studies conducted by Silitonga & Hidayat (2019), Indrawan & Hartika (2020), and Natasya & Fuad (2023), the higher the Machiavellian nature of tax consultants can cause someone to tend to make unethical decisions and vice versa.

*Symbolic interactionism theory* (Mead, 1863) views meaning as a product of social interaction. In this context, Javanese culture can be seen as a system of meanings shared by tax consultants with a Javanese cultural background. These meanings, such as getting along well, respect, and obedience, may influence how they interpret the importance of following rules and moral norms, which are in line with Javanese cultural values such as respect and obedience. Javanese culture, with its emphasis on balance and moderation, may help moderate the influence of *the love of money* on tax consultants' decision-making. Javanese values such as simplicity, gotong royong, and concern for others can encourage tax consultants to use their expertise to help others, not just for personal gain. Javanese culture upholds balance and moderation in various aspects of life. This can help tax consultants avoid excessive *love of money* and focus on ethical and responsible decision-making. Tax consultants are encouraged to consider all aspects of their client's situation, not just financial gain. Javanese culture, with its emphasis on harmony (*rukun*) and social respect (*hormat*), may reinforce the positive influence of emotional intelligence on ethical choices. Tax consultants with high emotional intelligence who also pay attention to Javanese cultural values tend to make ethical decisions that are fair, responsible, and beneficial to all parties. Tax consultants with high Machiavellianism tend to make unethical decisions more often, such as giving aggressive tax advice or helping clients avoid taxes (Natasya & Fuad, 2023). Tax consultants with high Javanese Culture scores are less likely to make unethical decisions, even if they have high Machiavellianism scores. This suggests that Javanese culture can be an internal resource that helps tax consultants make more ethical decisions.

Definition of ethical decision according to Sparks & Pan (2009), "*ethical decision is an individual's selection of the most ethical decision among the different alternatives.*" Individuals have several alternative choices, and the selection of the most ethical is an ethical decision. Ferrell and Gresham (1985) developed a framework for understanding the ethical decision-making process. The model demonstrates how previous research can be integrated to reveal ethical decisions moderated by individual factors, significant organizational settings, and opportunities to do so. The framework concludes that when a person faces an ethical dilemma, the behavior that emerges is influenced by the interaction between characteristics related to the individual and factors outside the individual. Hunt and Vitell (1986) define ethical decision-making as decision-making with an understanding of whether an action is morally right or not.

*Theory of Planned Behavior* (TPB) which is a theory developed by (Ajzen, 1985) by adding one more factor, namely *perceived behavioral control*. TPB is a theory used to measure a person's behavioral intention as a predictor behavior that describes the relationship between *beliefs, attitudes, behavior* and *perceived behavioral control*.

An *ethical decision* is a decision that is both morally and legally acceptable to the wider community (Jones, 1991). Furthermore, Jones (1991) states that there are 3 main elements in making ethical decisions, namely the first *moral issue*, stating how far when someone takes action, if free to do so, it will result in *harm* or *benefit* for others. The second is the *moral agent*, someone who makes a *moral decision*. The third is the *ethical decision* itself, which is a decision that is legally and morally acceptable to the broader community.

Tax consultants should, in making ethical decisions, be able to make decisions that do not favor any party. The point is that the decision chosen in this case does not cause harm or benefit to certain parties, and the decision taken should be a decision that can be accepted by the wider community, not for the benefit of certain parties. Tax consultants are also required to prioritize ethical choices in the decision-making process so that the actions taken by tax consultants can be ensured are truly ethical actions.

Tang (1992) introduced the concept of *the love of money* as psychological literature that measures a person's subjective feelings about money. Research was conducted to test a new psychological variable: individuals who love money (*love of money*). The concept of *love of money* is used to measure or estimate a person's subjective feelings about money because of the importance of the function of money and differences in a person's perception of money. *Love of money* is a person's behavior towards money and a person's desires and aspirations for money (Parastika & Wirakusuma, 2019).

Previous research Nurhidayati (2022) explains that the love of money is a human desire for money or greed, which, in turn, when money is placed as the main priority in everyday life, then *tax evasion* is an acceptable action. Asih and Dwiyantri (2019) explain that *the love of money* has a negative effect on the perception of tax evasion ethics of individual taxpayers. The higher the *love of money* trait possessed by taxpayers, the higher the taxpayer's perception of tax evasion ethics, where taxpayers will tend to commit tax evasion and this behavior is considered ethical by taxpayers because of their love of money. Ratnawati et al. (2023) *love of money* has a negative effect on auditors' ethical decisions, Triyanti & Hama (2023) revealed that *love of money* has a negative effect on the performance of tax consultants at the Surabaya Tax Consultant Office and Farhan et al. (2019) *love of money* has a negative effect on perceptions of tax avoidance. Different results were carried out by Purnamasari et al. (2021) *love of money* has a positive effect on the perception of tax avoidance.

H<sub>1</sub>: *Love of money* has a positive effect on tax consultants' ethical decision making.

Emotional intelligence is the intelligence to use emotions as desired and the ability to control emotions so that they have a positive impact (Indrawan, 2020). Emotional intelligence can help build relationships towards happiness and well-being. Based on the TPB proposed by Ajzen (1985), there are several factors that underlie the formation of behavioral beliefs, normative beliefs, and control beliefs.

One of the underlying factors is individual factors, namely *emotion* and *mood*. *Emotion* and *mood* are components that include feelings that will indirectly affect a person's behavior when facing a decision. In particular, tax consultants need high emotional intelligence because in their work environment tax consultants will interact with many people both inside and outside the work environment (Sternberg, 2008). Emotional intelligence plays an important role in shaping moral discipline as a tax consultant. In the world of work of tax consultants, various problems and challenges must be faced such as task demands and relationship problems with other people both with clients and others. These problems are not something that only requires intellectual abilities, but in solving these problems, emotional abilities or emotional intelligence are more needed. If a tax consultant has high emotional intelligence, the decision in dealing with the problem will be better. This is supported by the results of research by Mangoting et al. (2023), Indrawan (2020), Pramana et al. (2023) and Hertiningtyas & Yustina, (2021) showing that emotional intelligence has a positive effect on ethical decisions.

H<sub>2</sub>: Emotional intelligence has a positive effect on tax consultants' ethical decision making.

Machiavellianism individuals are described as less emotionally involved with others, have few interpersonal relationships, and tend to reject ethical norms more to achieve personal goals (Christie & Geis, 1970). Indrawan & Hartika (2020) explain that individuals with high machiavellian traits tend to take advantage of situations for personal gain and have more desire to disobey the rules. Existing research consistently finds that machiavellianism shows low ethical values. The studies of Natasya & Fuad (2023) and Andyarini (2020) hypothesize that professional tax practitioners with a strong machiavellian orientation will tend to feel that corporate ethics and social responsibility are important, and are more likely to judge aggressive tax avoidance schemes as profitable. The findings, based on a survey of tax professionals in Hong Kong, support the hypothesis. Departing from these findings, this study seeks to examine how machiavellianism affects ethical decision making by tax consultants in Surabaya City.

H<sub>3</sub>: Machiavellianism has a positive effect on ethical decision-making of Indonesian tax consultants.

Based on the symbolic interactionism theory developed by Mead (1863), meaning as a product of social interaction refers to social constructivism. This meaning system contains shared values and beliefs, such as harmony, respect, and compliance. These values then influence the way tax consultants interpret the importance of following rules and moral norms; in other words, Javanese culture becomes the lens used to understand and interpret the world around them, including in the context of their work as tax consultants. Javanese culture upholds balance and moderation in various aspects of life. According to Susanto et al. (2022), "Javanese cultural values emphasize the importance of balance and harmony in decision-making, impacting how individuals perceive their social roles" sultants who have a strong orientation towards money tend to focus more on financial gain than ethical values, so that the decisions taken are more likely to ignore ethical standards. As Rahmawati and Setiawan (2021) highlight, monetary

incentives often dominate decision-making processes, potentially leading to ethical compromises, especially in competitive professions like tax consulting.

However culture, which emphasizes the values of wisdom, harmony, and mutual cooperation, functions as a moderating factor that can weaken the negative influence of love of money on ethical decision-making. This culture directs tax consultants to consider social and ethical norms, despite the pressure to maximize financial gain. In line with this, Prasetyo and Handayani (2023) noted that cultural values serve as a crucial moderating variable that can mitigate the impact of materialistic orientations on professional conduct. Javanese culturion will be stronger in tax consultants who have a deep understanding of Javanese cultural values. Those who understand and internalize these cultural symbols will tend to make more ethical decisions, even when faced with the pressure of love of money. Symbolic Interactionism Theory (Mead, 1863) supports this argument by emphasizing that individual actions are influenced by the meanings they attribute to social symbols, where Javanese culture acts as a symbol that can influence the meaning of love of money in the context of ethical decision-making. As highlighted by Iskandar and Nugroho (2024), the interpretation of cultural symbols shapes the ethical behavior of professionals, especially in environments where traditional values are prevalent.

H<sub>4</sub>: Javanese culture strengthens the positive influence of *love of money* on tax consultants' ethical decision making.

Emotional intelligence on ethical decision-making of tax consultants can be explained through the Symbolic Interactionism Theory developed by Mead (1863). This theory emphasizes that individuals act based on the meaning they create through social interaction. In the context of tax consultants, emotional intelligence allows them to understand and manage emotions internally and in interacting with clients and colleagues. This is important in ethical decision-making because the right emotions can influence how a person assesses a situation and determines actions that align with ethical principles.

For instance, Kumar and Gupta (2022) suggest that emotional intelligence plays a critical role in ethical decision-making, as it enables individuals to regulate emotions effectively when faced with ethical dilemmas. Ahmed et al. (2023) highlight that professionals with high emotional intelligence tend to perceive ethical issues more sensitively and are more inclined to uphold ethical standards. Furthewn and Wilson (2021) note that emotional intelligence contributes to moral reasoning by fostering empathy, which is essential for ethical behavior in professional contexts. In another stud Kim (2022) argue that emotional intelligence, when combined with cultural values, enhances ethical decision-making processes among professionals, including tax consultants.

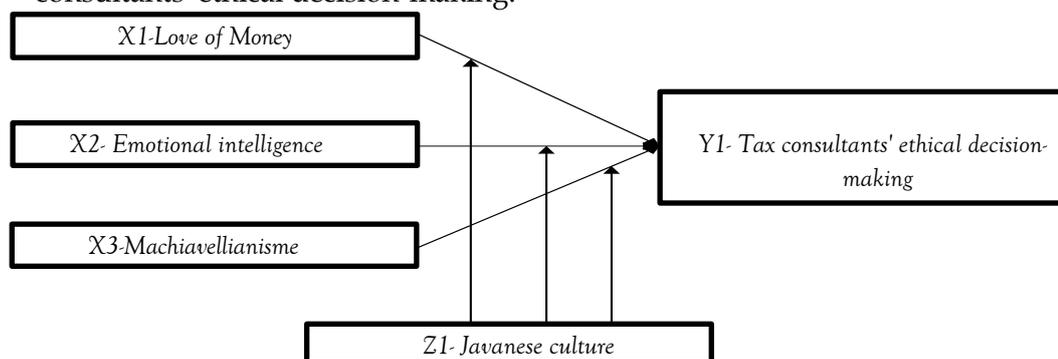
Javanese culture, with t emphasize harmony, balance, and respect for social norms, can moderate the relationship between emotional intelligence and ethical decision-making. Tax consultants raised in this culture tend to be more sensitive to the social impact of their decisions and are more likely to prioritize ethics in their actions. This culture strengthens emotional intelligence as a tool to consider social and ethical factors in decision-making, ensuring that tax consultants with high emotional intelligence, influenced by Javanese culture, will be more likely to make ethical decisions.

H<sub>5</sub>: Javanese culture strengthens the positive influence of emotional intelligence on tax consultants' ethical decision-making.

Machiavellianism, characterized by manipulative and self-serving behavior, is believed to significantly influence ethical decision-making, particularly among professionals like tax consultants who navigate complex regulatory environments. Within the context of symbolic interactionism, as developed by Mead (1863), individuals' actions and decisions are shaped by the meanings and symbols within their social interactions. For tax consultants, ethical decision-making may be influenced by personal traits like Machiavellianism, which could distort their perceptions of fairness, integrity, and responsibility. However, in the case of tax consultants operating within Javanese culture, the moderating effect of cultural values becomes crucial. Javanese culture, deeply rooted in social harmony, respect for authority, and communal values, may temper Machiavellian tendencies by emphasizing ethical behavior aligned with cultural expectations. According to symbolic interactionism, the meanings and social expectations inherent in Javanese culture interact with the Machiavellian traits of individuals, shaping their ethical decision-making processes in tax consultancy practices. Thus, the hypothesis can be posited that Machiavellianism negatively influences ethical decision-making among tax consultants, but this relationship is moderated by Javanese culture, where the cultural context mitigates the potential adverse effects of Machiavellian traits.

Research has shown that "Machiavellianism tends to be associated with reduced ethical sensitivity, as individuals prioritize personal gain over adherence to moral principles" (Johnston et al., 2023). Furthermore, the study by Lee and Park (2022) found that "the manipulative nature of Machiavellian individuals can lead to rationalizations of unethical behaviors, especially in environments with complex regulations." This supports the notion that personal traits like Machiavellianism can have a detrimental effect on ethical decision-making. Additionally, "cultural contexts, particularly those emphasizing collectivism and social harmony, have been observed to mitigate the influence of Machiavellian traits on decision-making" (Rahmawati et al., 2021). In the context of Javanese culture, Suryadi et al. (2022) highlight that "the values of communalism and respect for authority play a moderating role, shaping how individuals interpret and act upon their personal inclinations, including tendencies towards Machiavellianism".

H<sub>6</sub>: Javanese culture strengthens the positive influence of Machiavellianism on tax consultants' ethical decision-making.



### Picture 1. Conceptual Framework

Source: Processed by Researcher, 2024

#### RESEARCH METHODS

The type of research used is quantitative research. The method used is causal explanatory. According to Umar (2008), *explanatory research* is research that aims to analyze the relationships between one variable and another. The population in this study consisted of tax consultants in Malang and Surabaya, and as many as 146 registered tax consultants. The sample in this study was determined by *probability sampling* type, sampling with *simple random sampling* technique. The number of samples in this study was 100 from the results of calculations using the Slovin formula with an error rate of 10%. There are no specific criteria that must be attached to this research sample. Variable measurement uses a five-point Likert scale to measure respondents' attitudes, opinions, and perceptions about social phenomena, and if this scale is used in measurement, it will produce interval or ratio data (Sugiyono, 2022). Data collection is done by distributing questionnaires directly in physical form to respondents in 2 months period (April – May).

*Love of money* is the behavior of someone who considers money to be wealth, motivation, and something very important. According to Nurhidayati (2022) LOM is measured by 4 indicators, namely 1. Money is a measure of success, 2. Money as motivation, 3. Money as a symbol of wealth and 4. Money is something very important. LOM can be measured on a five-point Likert scale, 1 (strongly disagree) to 5 (strongly agree).

Machiavellian traits are personalities who lack affection in personal relationships, ignore conventional morality, and show low ideological commitment, so they tend to manipulate others. In this study, the perception of the tendency of participants who have Machiavellian traits is measured by the Mach IV scale developed by Ananda (2021): 1. Affection 2. Low ideological commitment 3. Ego 4. Manipulative 5. Aggressive as measured by a five-point Likert scale, 1 (strongly disagree) to 5 (strongly agree).

According to Goleman (2015), emotional intelligence is the ability to understand oneself and the thoughts of others in managing good emotions. Dimensions of Emotional Intelligence, according to Goller et al. (2020), measure emotional intelligence in four dimensions, 1. Self-awareness 2. Motivation, 3. Recognizing other people's emotions, 4. Empathy and 5. Skills measured on a five-point Likert scale, 1 (strongly disagree) to 5 (strongly agree).

Javanese culture is a system of values, norms, customs, and traditions inherited and practiced by Javanese people living on the island of Java, Indonesia. The dimensions of Javanese culture, according to Suryani (2010), are as follows: 1. noble values, 2. simplicity, 3. mutual cooperation, 4. consensus deliberation, 5. respect, and 6. priority of harmony as measured by a five-point Likert scale, 1 (strongly disagree) to 5 (strongly agree).

Ethical decision-making of tax consultants is the making of a decision by tax consultants that can be accepted in society morally and legally (Noviari & Suaryana, 2018). Three important elements inherent in ethical decision making according to Farhan (2024) are moral issues, moral agents, and the ethical decision itself. Every decision-making is influenced by the nature of each individual and

their subjective norms. The following indicators measure ethical decision-making: 1. objective, 2. sufficient evidence, 3. by applicable standards and ethics as measured by a five-point Likert scale, 1 (strongly disagree) to 5 (strongly agree).

This study uses the PLS (*Partial Least Squares*) data analysis method using SmartPLS 3.0 *software* which is run with computer assistance. *Partial least square*, according to Ghozali (2021), is a multivariate test that does not require testing classical assumptions and has stages including the *outer model* stage, which includes validity, reliability and *inner model* stages, which include testing the coefficient of determination (*r-square*), *path coefficients* and *moderated path coefficients*.

## RESULT AND DISCUSSION

These descriptive statistics include mean, median, and standard deviation values, which describe the general tendency and variation of respondents' responses based on a Likert scale of 1-5. This analysis aims to provide an initial understanding of how the three variables influence the ethical decisions of tax consultants, before conducting hypothesis testing to measure the causal relationship between the variables. The following are descriptive results that summarize the tendency and pattern of responses to each variable studied.

**Table 3 Descriptive Statistics**

Variables	Mean	Median	Standard deviation
Love of Money	3.8	4	0.75
Emotional Intelligence	4.1	4	0.65
Machiavellianism	3.25	3	0.85
Tax Consultant's Ethical Decision	4	4	0.7

Source: Research Data 2024

The results of the descriptive analysis indicate that the *Emotional Intelligence* variable has the highest mean (mean = 4.10) and the lowest standard deviation (0.65), suggesting a consistent and dominant level of emotional intelligence among respondents in supporting ethical decision-making by tax consultants. The *Love of Money* variable has a mean of 3.80 and a standard deviation of 0.75, indicating a moderate tendency toward agreement on financial interests, while *Machiavellianism* shows greater variability (standard deviation of 0.85) with a mean of 3.25, reflecting significant individual differences in Machiavellian attitudes among respondents. With a mean of 4.00 and a standard deviation of 0.70 for the *Tax Consultant's Ethical Decision* variable, the data suggest that respondents generally agree and show consistency in ethical decision-making in their profession, with *Emotional Intelligence* as a primary reinforcing factor.

Convergent validity measures the extent to which indicators that are supposed to measure the same construct are indeed correlated with each other. *Average Variance Extracted (AVE)* and *factor loadings* are examined to test convergent validity. AVE values greater than 0.5 indicate good convergent validity. *Factor loadings* greater than 0.7 also indicate that the indicators are valid. Table 3 shows the AVE Validity Test result.

**Table 4 AVE Validity Test**

Variables	Average Variance Extract (AVE) Value
Ethical Decision of Tax Consultant (Y1)	0.854
Love of Money (X1)	0.880
Emotional intelligence (X2)	0.758
Machiavellianism (X3)	0.836
Javanese Culture (Z1)	0.811

Source: Research Data 2024

Reliability measures the internal consistency of the measurement instrument. To test reliability, we examine *Cronbach's Alpha*. A *Cronbach's Alpha* value greater than 0.6 indicates good reliability. Table 5 shows the Reliability Test result.

**Table 5 Reliability Test**

Variables	<i>Cronbach Alpha</i>
Ethical Decision of Tax Consultant (Y1)	0.837
<i>Love of Money</i> (X1)	0.851
Emotional intelligence (X2)	0.816
Machiavellianism (X3)	0.802
Javanese Culture (Z1)	0.844

Source: Research Data 2024

Based on the reliability test results using Smart PLS 3.0, it can be concluded that the measurement instruments in this study have high reliability by showing that all constructs have *Cronbach's Alpha* > 0.6. Thus, the measurement instruments used in this study can be considered reliable for measuring the constructs under study.

This *path coefficients* test is used to test whether there is an influence of the independent latent variable on the dependent latent variable, this test can be seen from the *p-values*, if the *p-values* < 0.05, it can be concluded that there is an influence between these variables, significance testing can be seen through the T-statistic greater than the critical value (t-table 1.96). Table 7 shows *Path Coefficients* result.

**Table 6 Test Path Coefficients**

Exogenous	Endogenous	<i>Path Coefficients</i>	<i>T-Statistics</i>	<i>P-Value</i>
X1-Love of Money	Y-Tax Consultant's Ethical Decision	-0.439	2.949	0.003
X2-Emotional intelligence	Y-Tax Consultant's Ethical Decision	0.225	1.557	0.120
X3-Machiavellianism	Y-Tax Consultant's Ethical Decision	-0.274	2.207	0.028

Source: Research Data 2024

The effect of *the love of money* system on the ethical decisions of tax consultants produces a path coefficient of -0.439 with a t-statistic value of 2.949.

The test results show that the path coefficient is negative and the t-Statistic > 1.96. The p-value is 0.003 or below 0.05, this means that *love of money* has a negative and significant effect on the ethical decisions of tax consultants. The effect of emotional intelligence on the ethical decisions of tax consultants produces a path coefficient of 0.225 with a t-statistic value of 1.557. The test results show that the path coefficient is positive and the t-Statistic < 1.96. The p-value is 0.120 or above 0.05, this means that emotional intelligence has no effect on the ethical decisions of tax consultants. The effect of machiavellianism on the ethical decisions of tax consultants produces a path coefficient of -0.274 with a t-statistic value of 2.207. The test results show that the path coefficient is negative and the t-Statistic > 1.96. The p-value is 0.028 or above 0.05; this means that tax Machiavellianism has a negative and significant effect on the ethical decisions of tax consultants.

Moderation testing is used to test the effect of moderating variables (strengthening or weakening) between the effects of exogenous variables directly on endogenous variables. The test criteria state that if the T-Statistic  $\geq 1.96$  (significance level = 5%), then the moderating variable is able to moderate (strengthen or weaken) the effect of exogenous variables on endogenous variables (Ghozali, 2021). Table 8 shows the Moderation Test result.

**Table 7 Moderation Test**

Exogenous	Endogenous	Path Coefficients	T-Statistics	P-Value
X1-Love of Money*Javanese Culture	Y-Tax Consultant's Ethical Decision	-0.100	2.430	0.018
X2-Emotional intelligence*Javanese culture	Y-Tax Consultant's Ethical Decision	0.236	1.103	0.513
X3-Machiavellianism* Javanese Culture	Y-Tax Consultant's Ethical Decision	-0.055	1.985	0.017

Source: Research Data 2024

The interaction effect of the *love of money* system moderated by Javanese culture on the ethical decisions of tax consultants resulted in a path coefficient of -0.100 with a T-Statistics value of 2.430 and a P-Value of 0.018. This shows that the t-statistic > 1.96 and p-value < 0.05. Therefore, it can be interpreted that Javanese culture moderates the effect of *love of money* on the ethical decisions of tax consultants. The results of testing the effect of the *love of money* system on the ethical decisions of tax consultants are significant, while the coefficient of the interaction effect of *the love of money* system with Javanese culture on the ethical decisions of tax consultants is also significant. Thus, it can be concluded that Javanese cultural professionalism is said to be a pseudo moderating variable.

The interaction effect of emotional intelligence moderated by Javanese culture on the ethical decisions of tax consultants resulted in a path coefficient of 0.236 with a T-Statistics value of 1.103 and a P-Value of 0.513. This shows that T-Statistics < 1.96 and P-Value > 0.05. Therefore, it can be interpreted that Javanese culture does not moderate the effect of emotional intelligence on the ethical decisions of tax consultants. The results of testing emotional intelligence on the

ethical decisions of tax consultants show that the path coefficient is declared insignificant, while the coefficient of the interaction effect of emotional intelligence with Javanese culture on the ethical decisions of tax consultants is also declared insignificant. Thus, it can be concluded that Javanese cultural professionalism is said to be a potential moderating variable.

The interaction effect of Machiavellianism moderated by Javanese culture on the ethical decisions of tax consultants resulted in a path coefficient of -0.055 with a T-Statistics value of 1.985 and a P-value of 0.017. This shows that T-Statistics > 1.96 and P-Value < 0.05. Therefore, it can be interpreted that Javanese culture moderates the influence of machiavellianism on the ethical decisions of tax consultants. The results of testing the effect of Machiavellianism on the ethical decisions of tax consultants are known to be significant, and the coefficient of the interaction effect of Machiavellianism with Javanese culture on the ethical decisions of tax consultants is also significant. Thus, it can be concluded that Javanese culture is said to be a pseudo moderating variable.

This study found that love of money significantly influences ethical decision-making by tax consultants. Love of money, which is measured as a person's tendency to prioritize money and financial gain, appears to influence integrity and morality in ethical decision-making. This is relevant, considering that the tax consultant profession plays a vital role in helping clients understand and comply with tax regulations. However, the drive to pursue financial gain can create a conflict of interest that leads to unethical decisions, such as manipulating tax data or providing recommendations that do not follow tax regulations. Therefore, understanding the extent to which love of money influences tax consultants is crucial to improve this profession's quality. The selection of the population of tax consultants in Malang and Surabaya was based on the consideration that these two cities are rapidly developing economic and business centers in Indonesia, especially in East Java. Malang has the potential as a center for education and the development of MSMEs, while Surabaya is a metropolitan city with complex business activities. This condition allows for variations in tax practices and the dynamics of ethical decision-making by tax consultants in both regions. By examining tax consultants in these two cities, the study is expected to provide a more comprehensive picture of how love of money influences ethical decisions in diverse contexts.

This finding is in line with previous studies such as those conducted by Parastika & Wirakusuma (2019), Nurhidayati (2022), Asih & Dwiyanti (2019), Ratnawati et al. (2023), Triyanti & Hama (2023), and Farhan et al. (2019). Ajzen's (1985) *Theory of Planned Behaviour* (TPB) provides a strong theoretical framework for understanding how *love of money* can influence tax consultants' ethical intentions and behaviors. Therefore, efforts are needed to overcome the influence of *love of money* through ethical education, stricter regulations, and an organizational culture that supports professional integrity and ethics.

This study found that emotional intelligence has no effect on tax consultants' ethical decision-making. Emotional intelligence does not directly affect ethical decision-making. It focuses more on an individual's ability to manage emotions and interact with others, while ethical decision-making is more related to an individual's ability to understand and apply ethical values in complex situations.

This indicates that ethical decision-making by tax consultants requires other specific abilities, such as understanding laws and regulations, analyzing situations, and applying ethical values in various contexts. Therefore, while emotional intelligence may contribute to social interactions, it does not directly influence tax consultants' ethical decision-making.

This study selected the population of tax consultants in Malang and Surabaya because these cities are major economic and business centers in East Java, where various companies and individuals highly need the services of tax consultants. Additionally, these two cities have different economic dynamics and culture characteristics, which may influence the ethical behavior of tax consultants in carrying out their duties. By choosing tax consultants in Malang and Surabaya, this study aims to gain a more comprehensive understanding of how emotional intelligence plays a role in ethical decision-making within diverse environments and to observe whether there are differences in applying ethical values in these two regions.

This finding is different from previous studies, such as those conducted by Mangoting et al. (2023), Indrawan (2020), Pramana et al. (2023), and Hertiningtyas & Yustina (2021). Emotional intelligence theories, such as *the Theory of Planned Behavior* (TPB) developed by Ajzen (1985), also do not directly affect ethical decision-making. TPB focuses on how decisions are influenced by planning, control, and motivation but does not directly affect ethical decision-making.

Research on the influence of Machiavellianism on tax consultants' ethical decision-making shows that Machiavellianism has a negative and significant effect on the ethical decisions made by tax consultants. This means that tax consultants with high levels of Machiavellianism are more likely to behave unethically and make decisions that do not align with ethical standards. This study is critical because tax consultants are crucial in helping clients comply with tax regulations while maintaining professional integrity. A tendency towards Machiavellianism among tax consultants can increase the risk of unethical behavior, potentially harming the profession's public interest and credibility. The study specifically focuses on tax consultants in Malang and Surabaya due to the significant number of tax consultants and their role as key economic centers in East Java. These cities offer a diverse business environment, allowing for a deeper understanding of how Machiavellian traits influence ethical behavior in complex economic settings. This selection also provides a broader perspective on the factors that affect ethical decision-making among tax consultants in different yet complementary economic contexts.

This research is in line with the findings of Silitonga & Hidayat (2019), Indrawan & Hartika (2020), Natasya & Fuad (2023), and *the Theory of Planned Behavior* (TPB) developed by Ajzen (1985), which focuses on how decisions are influenced by planning, control, and motivation. This study shows that Machiavellianism has a negative effect on tax consultants' ethical decision-making, which means that Machiavellianism can influence tax consultants' decisions through planning and motivation.

This study found that Javanese culture moderates the effect of love of money on tax consultants' ethical decision-making. Javanese culture, which is rich in

values such as *tempo senior* (tolerance), *rukun* (harmony), *gotong royong* (cooperation), and *each pekewuh* (reluctance), can strengthen ethical values and reduce the influence of a strong focus on money in decision-making. These values encourage consultants to consider social and ethical impacts, even under pressure to maximize financial gain.

Mead's (1863) *Symbolic Interactionism* theory explains how the social symbols around them influence individuals. In this context, Javanese culture acts as a symbol that shapes tax consultants' perspectives on love of money and ethics. This aligns with previous research, such as Susanto et al. (2022), which indicates that Javanese cultural values can promote balance and harmony in decision-making.

The choice of tax consultants in Malang and Surabaya as the study population is based on these cities' differing cultural and professional contexts. Malang is known for its strong Javanese cultural roots, allowing one to observe how cultural values influence ethical decision-making. Meanwhile, Surabaya, as a major city with intense competition, offers insights into how Javanese culture affects ethical decisions in a more dynamic environment. This combination provides a more comprehensive understanding of the influence of culture on the professional ethics of tax consultants in Indonesia.

This study found that Javanese culture does not moderate the effect of emotional intelligence on tax consultants' ethical decision-making. High emotional intelligence is expected to influence the ethical decision-making of tax consultants, but Javanese culture appears to have little impact on this process. Symbolic Interactionism Theory, developed by Mead (1863), focuses on how individuals understand and interact with social symbols around them. This theory explains that individuals understand themselves through interactions with others and social symbols within their environment. In this context, social interaction and professional symbols within the work environment of tax consultants become more dominant than local cultural norms. In a highly regulated profession like that of tax consultants, adherence to professional values and symbols plays a more critical role in guiding ethical decision-making, as it often outweighs the influence of local cultural norms.

These findings align with previous research. For instance, Kumar and Gupta (2022) suggest that emotional intelligence plays a critical role in ethical decision-making, enabling individuals to regulate emotions effectively when faced with ethical dilemmas. Similarly, Ahmed et al. (2023) highlight that professionals with high emotional intelligence tend to perceive ethical issues more sensitively and are more inclined to uphold ethical standards. Furthewn and Wilson (2021) note that emotional intelligence contributes to moral reasoning by fostering empathy, which is essential for ethical behavior in professional contexts. However, while Kim (2022) argues that emotional intelligence, when combined with cultural values, enhances ethical decision-making processes among professionals, including tax consultants, this study suggests that in the context of Malang and Surabaya, professional values and symbols hold a more decisive influence than local cultural norms like Javanese culture.

The choice of tax consultants in Malang and Surabaya as the study population is strategic due to their diverse client base and the dynamic nature of tax advisory services in these regions. Both cities are economic hubs in East Java,

which means that tax consultants there are likely to encounter varied client profiles, from individuals to large businesses, thereby providing a richer context for examining the role of emotional intelligence and professional interactions. Furthermore, the comparison between these two regions allows for a deeper understanding of whether cultural nuances within Javanese communities in urban settings influence the ethical decision-making process among tax consultants.

This study found that Javanese culture moderates the influence of Machiavellianism on tax consultants' ethical decision-making. Research has shown that 'Machiavellianism tends to be associated with reduced ethical sensitivity, as individuals prioritize personal gain over adherence to moral principles' (Johnston et al., 2023). Additionally, the study by Lee and Park (2022) found that 'the manipulative nature of Machiavellian individuals can lead to rationalizations of unethical behaviors, especially in environments with complex regulations.' This supports the notion that personal traits like Machiavellianism can have a detrimental effect on ethical decision-making. However, cultural contexts, particularly those emphasizing collectivism and social harmony, have been observed to mitigate the influence of Machiavellian traits on decision-making (Rahmawati et al., 2021). In the context of Javanese culture, Suryadi et al. (2022) highlight that 'the values of communalism and respect for authority play a moderating role, shaping how individuals interpret and act upon their inclinations, including tendencies towards Machiavellianism.' Javanese culture directs individuals to prioritize the interests of the group and society, thus reducing the tendency to take advantage of situations for personal gain. Symbolic Interactionism Theory, developed by Mead (1863), helps explain how these cultural values shape ethical decision-making processes. As part of the symbolic interaction process, Javanese culture assists individuals in understanding and controlling emotions, aligning their behavior with social norms. The selection of tax consultants in Malang and Surabaya as the study population is strategic, as they are exposed to a blend of traditional Javanese values and the complexities of modern business environments. This cultural setting provides a unique opportunity to observe how Javanese cultural values moderate the influence of Machiavellian traits on ethical decision-making.

## CONCLUSION

These findings contribute significantly to the literature on ethical decision-making by highlighting the moderating role of local cultures, such as Javanese culture, on personal factors like the love of money and Machiavellianism. This underscores the need to consider cultural context in studies of ethics and decision-making, especially in regions with rich cultural heritage. The study's finding that emotional intelligence does not significantly influence ethical decisions in this context suggests that psychological factors play varying roles across professional settings. This challenges widely held assumptions about the universal importance of emotional intelligence in professional ethics.

For practical implications, organizations employing tax consultants should carefully assess personal traits like love of money and Machiavellianism during recruitment and training. Tailored ethics training programs that address these traits can be more effective. Incorporating local cultural values, such as Javanese

principles of harmony and respect, into company policies and ethics training may help mitigate the negative impact of personal traits on ethical decisions.

However, this study has limitations, including its focus on a specific cultural setting (Javanese culture) and the use of self-reported questionnaires, which may introduce bias. Future research could expand the scope to include other cultural contexts and explore additional factors like spiritual intelligence, ethical leadership, and work environment. Employing a more diverse methodology, such as case studies and in-depth interviews, could provide a deeper understanding of how these factors influence ethical decision-making in real-world situations. Additionally, future studies could investigate the impact of evolving technology and changes in tax regulations on the ethical decision-making of tax consultants, offering insights into adapting ethical practices in a dynamic professional landscape.

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