

Analysis of The Influence of Professionalism Attitude and Organizational Culture in Ethical Decision Making of Tax Consultants Mediated by Machiavelisnme

Ana Dwi Rahmawati¹ Yunus Handoko² Ike Kusdyah Rachmawati³

Master of Management, Institut Teknologi dan Bisnis ASIA Malang, Indonesia^{1,2,3}

Email: anadwirahmawati1979@gmail.com¹ yunushandoko@gmail.com²
ikekusdyah@gmail.com³

Abstract

Research Aims: Tax consultants have an important role in increasing the amount of state tax revenue, this study aims to explore the important role of tax consultants in ethical decision making based on professional attitudes, organizational culture and Machiavellianism. **Design/methodology/approach:** Used a quantitative approach through statistical analysis of data sources originating from tax consultants who are members of the Malang Branch of IKPI, data analysis was carried out by solving Structural Equation Modelling. **Research Findings:** The study indicate that organizational culture and Machiavellianism have an effect on encouraging ethical decision making by tax consultants, but not for professionalism. Machiavellianism is not able to be a mediating variable in this relationship. **Theoretical Contribution/Originality:** This research can directly and indirectly contribute academically and practically; academically, this research serves as a foundation for further research in research on organizational behaviors such as ethical decision making of tax consultants, with the inclusion of several additional variables, such as Machiavellianism, professional attitude and organizational culture.

Keywords: Professional Attitude, Organizational Culture, Machiavellianism Traits, Ethical Decisions, Tax Consultant



This work is licensed under a [Creative Commons Attribution-NonCommercial 4.0 International License](https://creativecommons.org/licenses/by-nc/4.0/).

INTRODUCTION

Since the last three years, Indonesia's income from the tax sector has continued to grow, BPS released that in 2022 the amount of tax reached 2 trillion, in 2023 it increased by 2.1 trillion and finally in the fourth quarter of 2024 it reached 2.3 trillion rupiah. On the other hand, the phenomenon of large corporate tax arrears and the difficulty of the existing tax system in Indonesia is a problem related to the level of tax compliance and the efficiency of the tax system. Yunas (2018) encourages the importance of tax system reform to increase transparency, simplify regulations, and enforce the law in overcoming tax system problems. Ko & Soepriyanto (2023) revealed that consultants play an important role in tax reform even though they are not the only solution. This study aims to explore the important role of tax consultants in ethical decision making based on professional attitudes, organizational culture and Machiavellianism. The phenomenon of tax consultants in assisting companies or tax clients is often faced with efforts to prepare tax reports often at the crossroads of two different interests, namely the interests of the state and the interests of clients to reduce their tax burden (Shafer et al., 2016). Several previous studies have linked the importance of value and quality in supporting a job, including in the efforts of tax consultants when preparing good and ethical tax reports. Balqis & Supratiwi (2023) explain the importance of the professional attitude of tax consultants in providing services to taxpayers because of the dual role that must be carried out by tax consultants, namely as partners of the government and taxpayers. Christian & Susanto (2021) explain that the ethical behavior of tax professionals, especially tax consultants, involves moral awareness and individual cognitive moral abilities so that they produce actions as a form of implementing the decisions taken. Furthermore, Haritsah, et al. (2015) revealed that

professionalism has a significant influence on ethical decision making. However, Gustini (2016) expressed a different opinion that professionalism does not have a significant influence on ethical decision making. The difference in explanation above creates a gap that explains that the abilities and skills possessed by tax consultants as a manifestation of a professional work attitude may be directly affected by work demands in accordance with moral and ethical work responsibilities. Furthermore, Nuryadi et al. (2023) explained that a person's work performance is shown in their appearance, actions, and work achievements as an accumulation of knowledge, skills, values, and attitudes that have been possessed.

Other research reports also state that the values that tax consultants hold on to in their work often reduce the work and ethics in producing complete, clear and correct tax reports. Shafer, et al. (2016) explain the importance of tax consultant organizations prioritizing ethics training or understanding of tax regulations so that consultants gain adequate understanding to make ethical decisions. A similar opinion was also expressed by Youngdahl (2013) that a culture that is less transparent in tax consultant practices can hinder honest communication between consultants and their clients, this can encourage uncomfortable situations and potentially lead to fraud in preparing tax reports. Where according to Rosyada & Rahardjo, 2016 that organizational culture is a system of shared values and beliefs that interact with people, structures and systems of an organization to produce behavioral norms. This explanation explains that all forms of assumptions or belief systems, practices or values and norms developed in organizational culture will have a direct impact on tax consultant decision-making practices. Pramana et al (2023) stated that a positive organizational culture can spur an organization in a better direction and vice versa, a negative organizational culture will have a negative impact on the organization.

Research that discusses the relationship between Machiavellianism and ethical decisions has been discussed previously, for example: Oboh et al (2020) revealed the importance of the influence of Machiavellian moral values in the context of work culture in the tax consultant environment because it is related to the three stages of ethical decision-making by tax consultants. Furthermore, Farhan (2024) revealed that Machiavellian traits can significantly encourage ethical decision-making by tax consultants. Shafer and Simmons (2008) explained about professional tax consultants who are able to facilitate tax avoidance schemes from each of their clients because there is encouragement from Machiavellian traits. so this raises doubts that the demands of professionalism influenced by Machiavellian traits can affect the ethics and responsibilities of a tax consultant in preparing financial reports. It is important to investigate the mediating role of Machiavellian traits on ethical decision-making by tax consultants, because several previous studies have not directly explained the mediating influence that Machiavellian traits can have on decision-making related to the provision of tax consulting services by tax consultants. It is necessary to advance the literature on the mediating role of Machiavellianism traits in the relationship between professional attitudes and organizational culture on ethical decision making.

Literature Review

The relationship between professional attitudes and ethical decision making

Professionalism through attitudes and behaviors that reflect high ethical standards, competence, integrity, and compliance with applicable norms and rules in the profession have a very large influence on ethical decision-making by tax consultants. The results of previous research by Haritsah, et al. (2015) showed that professionalism has a significant influence on ethical decision-making. However, Gustini (2016) expressed a different opinion, explaining that professionalism does not have a significant influence on ethical decision-making by internal

auditors. For a tax consultant, professionalism is not only related to technical knowledge about taxation, but also about how they make fair and ethical decisions in carrying out their practices and work. Therefore, this study hypothesizes as follows: H1: Professionalism attitude has a significant influence on ethical decision making.

The relationship between organizational culture and ethical decision making

Organizational culture that reflects the values, norms, and behaviors accepted and applied in an organization has a significant influence on ethical decision-making by tax consultants. The results of a study conducted by Noviyari & Suaryana (2018) showed that ethical culture has a significant influence on ethical decisions. Almost the same thing was also expressed by Zatna, et al., (2022) that organizational culture has a positive influence in supporting increased organizational performance. In the context of tax consultants, organizational culture includes how the company or firm where the consultant works views and handles ethics, compliance with the law, and how they respond to pressure to achieve profitable business goals. Therefore, this study hypothesizes as follows: H2: Organizational culture has a significant influence on ethical decision making.

The relationship between professional attitudes and Machiavellianism

The attitude of professionalism and Machiavellianism in a tax consultant can interact with each other and influence their decision-making in the context of taxation. Professionalism in the world of tax consultants includes ethical standards, integrity, and competence in providing services that are in accordance with the law and the interests of clients, while Machiavellianism refers to the manipulative and pragmatic nature that emphasizes achieving goals by any means, even if it involves ignoring norms or ethics. Haritsah, et al. (2015) partially revealed that professionalism and Machiavellianism have a significant influence, but Gustini (2016) expressed a different opinion that professionalism does not have a significant influence on the ethical decision-making of internal auditors. Therefore, this study hypothesizes as follows: H3: Professionalism attitude has a significant influence on Machiavellianism traits

The relationship between organizational culture and Machiavellianism

Organizational culture and Machiavellianism traits have a significant relationship, especially in the context of tax consultants. Organizational culture refers to the values, norms, and habits that develop within an organization, while Machiavellianism refers to the nature of individuals who tend to use manipulation and pragmatic tactics to achieve personal goals, often ignoring ethical norms. Organizational culture can influence whether Machiavellianism traits develop in tax consultants or not, and conversely, tax consultants with Machiavellian traits can adapt to the culture in the organization where they work. According to Noviyari & Suaryana (2018), an ethical culture produces ethical decisions when consultants are faced with ethical dilemmas and low levels of Machiavellian behavior are the driving force. Furthermore, according to Shafer and Simmons (2008), the importance of corporate ethics and social responsibility in the work environment in minimizing aggressive tax action by tax consultants. Therefore, this study hypothesizes as follows: H4: Organizational culture has a significant influence on Machiavellianism

The relationship between Machiavellianism and ethical decision making

Machiavellianism-driven decision-making often ignores the principles of honesty, fairness, and responsibility that are essential in ethical decisions. Therefore, organizations need to create a culture that prioritizes ethics and transparency to minimize the influence of

Machiavellian traits in decision-making. The research report submitted by Ruiz-Palomino et al., (2019) that Machiavellianism has a direct effect on the ethical behavior of employees, similar findings were also submitted by Haritsah, et al. (2015) that partially Machiavellian traits have a significant influence on auditor ethical decision-making. Therefore, this study hypothesizes as follows: H5: Machiavellianism has a significant influence on ethical decision making.

The relationship between professional attitudes and ethical decision making through Machiavellianism traits

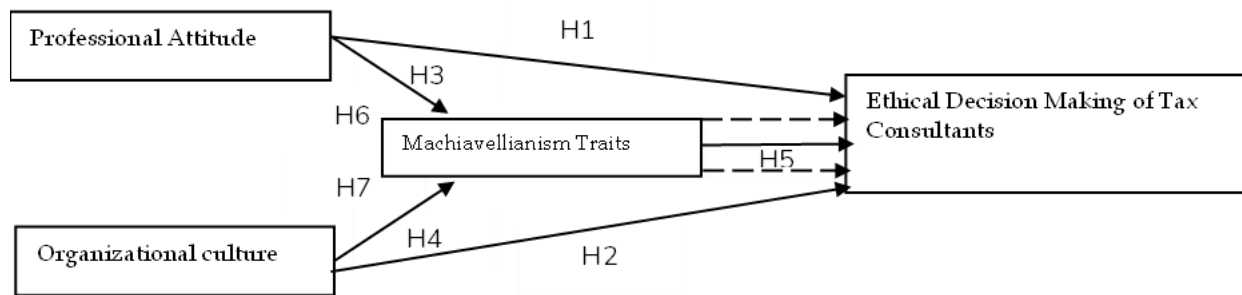
Machiavellian traits can hinder ethical decisions by encouraging manipulative and pragmatic behavior that prioritizes personal gain. In the context of decision-making, a professional attitude can limit the influence of Machiavellianism if applied strongly, but if Machiavellianism is more dominant, decisions taken may ignore ethical principles for personal or short-term goals. The results of a study conducted by Harmana (2021) explained that professional commitment can significantly encourage ethical decision-making by tax consultants, and Machiavellianism is expected to mediate this relationship (Shafer et., 2020); (Ruiz-Palomino et al., 2019). Therefore, this study hypothesizes as follows: H6: Professionalism attitude has a significant influence on ethical decision making mediated by Machiavellianism trait.

The relationship between organizational culture and ethical decision making through Machiavellianism traits

The relationship between organizational culture, ethical decision making, and Machiavellianism traits shows that a strong organizational culture that supports ethics will minimize the influence of Machiavellian traits in decision making. Zatna, et al. (2022) that organizational culture will be able to significantly drive increased performance, furthermore according to Ruiz-Palomino et al., (2019) that Machiavellianism traits possessed by employees explain the relationship between unethical behavior of coworkers and their ethical intentions. It is important for organizations to create a culture that supports ethical values and transparency, which will influence decisions made by individuals and help prevent manipulative behavior. Therefore, this study hypothesizes as follows: H7: Organizational culture has a significant influence on ethical decision making mediated by Machiavellianism traits.

RESEARCH METHOD

This study is a field survey model using a quantitative approach to identify concepts and subconcepts through statistical analysis of the data sources obtained. The population used in this study were tax consultants registered with the Directorate General of Taxes of Indonesia, members of the IKPI Malang Branch, East Java Province who have a practice license, are active and hold a Brevet B certificate. This study consists of 3 research variables (see Figure 1) and the measurement panel for each variable comes from previous literature, where the independent variable is mentioned as a professional attitude using five measurement indicators (Hall, 1968) and organizational culture using six measurement indicators (Robbins & Judge, 2018). Furthermore, the mediating variable is known as the Machiavellian trait using five indicator measurements (Mowday, 1982 and Chaplin, 1995) and finally the dependent variable is ethical decision making using three indicator measurements (Sweeney & Pierce, 2006). Data analysis was carried out using the path analysis method with the Structural Equation Modeling (SEM) solution method.



Picture 1. Research Concept Framework

RESULT AND DISCUSSION

Research data

This study successfully collected 44 respondent data and 4 other data were not returned from a total of 48 registered members, while the characteristics of respondents based on gender were mostly men with a very productive age ranging from 25 to 45 years and had very good work experience between 5 to 20 years which can be seen in table 1 as follows:

Table 1. Characteristics of Research Respondents

Description	%	Total	Description	%	Total
Gender			Length of work		
Man	55	24	5 – 10 years	46	20
Woman	45	20	10 – 20 years	46	20
Age (Years)			20 – 25 years	2	1
25 – 35	34	15	> 25 years	6	3
36 – 45	32	14			
46 – 55	20	9			
> 56	14	6			

Validity and Reliability Test

Validity test was conducted to determine whether the collected data had met the critical coefficient value according to the r distribution table at a significance level of 5% to 22 initial respondent data through the Product Moment Correlation significance test, the results of the significance test (see table 2) found several indicator items whose r-calculated value > r table of 0.432 would be declared valid and several other items were invalid because their r-calculated value < r table. The results of the calculation of the 72 question items in the research instrument showed that there were 61 valid data items and 11 invalid data. The research data found to be valid will be used for further data analysis and invalid data will be deleted and not continued in the next analysis.

Table 2. Product Moment Correlation Significance Test

Variable	Ind	R-Count	Info	Variable	Ind	R-Count	Info
Professional Attitude (X1)	X1.1	0.729	Valid	Organizational Culture (X2)	X2.1	0.851	Valid
	X1.2	0.689	Valid		X2.2	0.796	Valid
	X1.3	0.453	Valid		X2.3	0.715	Valid
	X1.4	0.767	Valid		X2.4	0.655	Valid
	X1.5	0.264	Not Valid		X2.5	0.851	Valid
	X1.6	0.707	Valid		X2.6	0.712	Valid
	X1.7	0.459	Valid		X2.7	0.855	Valid
	X1.8	0.512	Valid		X2.8	0.899	Valid
	X1.9	0.789	Valid		X2.9	0.864	Valid
	X1.10	0.333	Not Valid		X2.10	0.931	Valid
	X1.11	0.670	Valid		X2.11	0.909	Valid

	X1.12	0.685	Valid		X2.12	0.953	Valid
	X1.13	0.567	Valid		X2.13	0.953	Valid
	X1.14	0.776	Valid		X2.14	0.926	Valid
	X1.15	0.307	Not Valid		X2.15	0.816	Valid
	X1.16	0.089	Not Valid		X2.16	0.817	Valid
	X1.17	0.156	Not Valid		X2.17	0.843	Valid
	X1.18	0.393	Not Valid		Z1.13	0.536	Valid
	X1.19	0.605	Valid		Z1.14	0.525	Valid
	X1.20	0.619	Valid		Z1.15	0.714	Valid
	X1.21	0.749	Valid		Z1.16	0.556	Valid
	X1.22	0.734	Valid	Machiavellian Traits (Z1)	Z1.17	0.497	Valid
	X1.23	0.650	Valid		Z1.18	0.618	Valid
	X1.24	0.739	Valid		Z1.19	0.687	Valid
	Z1.1	0.588	Valid		Z1.20	0.676	Valid
	Z1.2	0.584	Valid		Z1.21	0.550	Valid
	Z1.3	0.544	Valid		Z1.22	0.641	Valid
	Z1.4	0.037	Not Valid		Y1.1	0.732	Valid
	Z1.5	0.106	Not Valid		Y1.2	0.776	Valid
Machiavellian Traits (Z1)	Z1.6	0.521	Valid		Y1.3	0.662	Valid
	Z1.7	0.124	Not Valid	Ethical Decision Making (Y1)	Y1.4	0.671	Valid
	Z1.8	0.197	Not Valid		Y1.5	0.814	Valid
	Z1.9	0.634	Valid		Y1.6	0.809	Valid
	Z1.10	0.087	Not Valid		Y1.7	0.823	Valid
	Z1.11	0.647	Valid		Y1.8	0.506	Valid
	Z1.12	0.590	Valid		Y1.9	0.584	Valid

Source: *) data processed (2024)

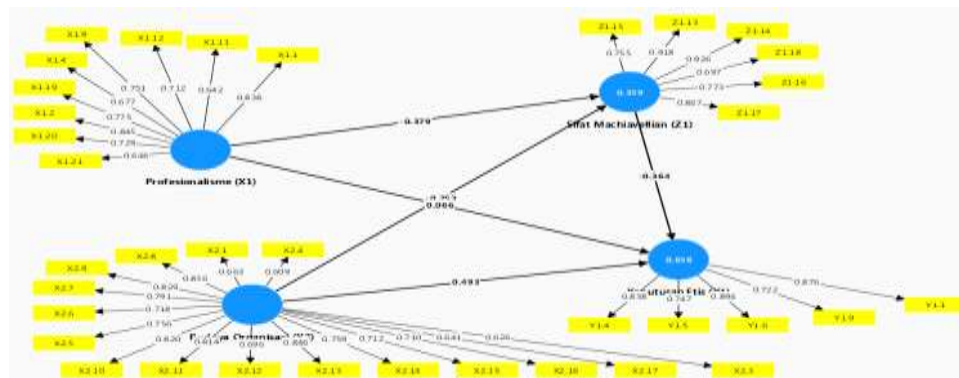
The one-shot test method is carried out for reliability testing to determine whether the research construction variables can be declared reliable and acceptable in a study with the provision of an alpha coefficient value > 0.60 . The results of the Cronbach alpha value calculation (see table 3) for the professionalism variable are 0.887, organizational culture is 0.971, Machiavellian nature is 0.855 and finally for the Cronbach alpha value of ethical decisions it is found to be 0.856 where all Cronbach's alpha values are greater than 0.6 and valid.

Table 3. Reliability Test of Research Construction Variables

Variable	Cronbach's Alpha	Information
Professional Attitude (X1)	0.887	Reliabel
Organizational Culture (X2)	0.971	Reliabel
Machiavellian Traits (M1)	0.855	Reliabel
Ethical Decision Making (Y1)	0.858	Reliabel

Outer Model Measurement Model Test

The outer model aims to ensure that the measurement values in this study are appropriate including convergent validity, discriminant validity, and construct reliability tests. Convergent validity by looking at the outer loading value, this study sets the outer loading limit value of > 0.6 (Chin, 1999). To obtain the outer loading value according to the provisions, this study uses several modifications and in the third step (see table 4 and figure 2) shows the outer loading value according to the provisions and its value is more than 0.6. This explains that each study variable has been able to be explained by its indicators and meets the requirements of convergent validity.



Picture 2. Final Step Modified Structural Model

Table 4. Convergent Validity of Final Stage Modification Research Model

Variable	Indicator	O. Loading	Variable	Indicator	O. Loading
Professional Attitude (X1)	X1.1	0.838	Organizational Culture (X2)	X2.11	0.814
	X1.2	0.845		X2.12	0.696
	X1.4	0.677		X2.13	0.846
	X1.9	0.751		X2.14	0.759
	X1.11	0.642		X2.15	0.712
	X1.12	0.712		X2.16	0.710
	X1.19	0.775		X2.17	0.641
	X1.20	0.729	Machiavellian Traits (Z1)	Z1.13	0.918
	X1.21	0.646		Z1.14	0.926
Organizational Culture (X2)	X2.1	0.663		Z1.15	0.755
	X2.3	0.626		Z1.16	0.773
	X2.4	0.609		Z1.17	0.867
	X2.5	0.756	Ethical Decision Making (Y1)	Z1.18	0.697
	X2.6	0.718		Y1.1	0.876
	X2.7	0.791		Y1.4	0.838
	X2.8	0.836		Y1.5	0.747
	X2.9	0.829		Y1.6	0.894
	X2.10	0.820		Y1.9	0.722

Source: *) data processed (2024)

Furthermore, this study uses the provisions of the discriminant test through the Fornell-Larcker Criterion (FLC) value and cross loadings, the results of the discriminant validity test (see table 5) show that the value of each indicator has the largest value in each of its own latent constructs compared to other FLC values in other constructs and these results indicate that each indicator construct has a good discriminant validity value.

Table 5. Discriminant Validity Value (Fornell-Larcker Criterion)

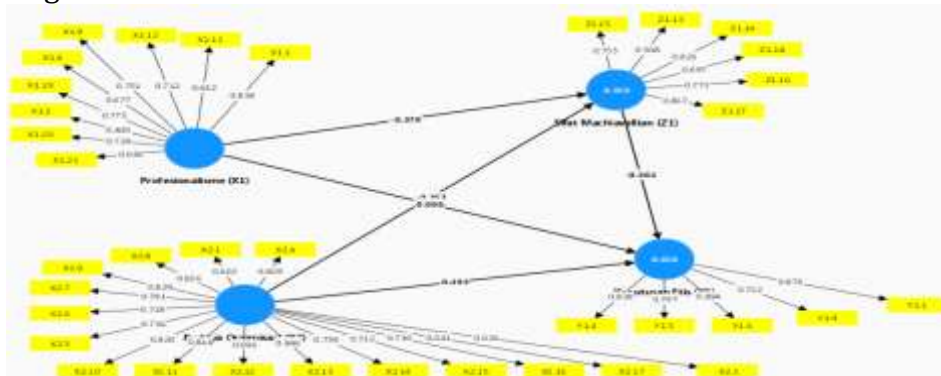
	Organizational Cult (X2)	Ethical Decision (Y1)	Professional Attitude (X1)	Machiavellian Traits (Z1)
Organizational Cult (X2)	0.743			
Ethical Decision (Y1)	0.747	0.818		
Professional Attitude (X1)	0.798	0.67	0.738	
Machiavellian Traits (Z1)	-0.554	-0.675	-0.580	0.827

Source: *) data processed (2024)

The last is the reliability test with the provision of the composite reliability value of > 0.6 , the variance extracted (AVE) value of > 0.5 and the Cronbach's Alpha value has a value of > 0.7 . The results of the research reliability measurement (see table 6) show that all construction variables have met the reliability requirements.

Inner Model Measurement Model Test

At this stage, to determine the evaluation value of the structural model through the model-fit test (see Figure 3) where the r-square value of the research variable shows a figure of 0.658 or the strength of the professionalism and organizational culture variables in predicting ethical decision making of tax consultants is 65.8%.



Picture 3. Inner Model Test Results

Research Hypothesis Testing

Hypothesis testing is done by looking at the value of the original sample estimates (O), t-statistics (T), and p-values (P) from the results of the bootstrapping test. The results of the bootstrapping test (see table 7) show 3 variable relationships support the hypothesis and 4 others do not support the research hypothesis.

Table 7. Hypothesis Test Results, Path Coefficients, T-statistics and P-values

No	Relationship Between Variables	O	T	P	Information
1.	Professionalism → Ethical Decision	0,066	0.423	0.672	Positive and Not significant influence
2.	Organizational culture → Ethical Decision	0.493	3.716	0.000	Positive and significant impact
3.	Professionalism → Machiavelism Traits	-0,379	1,769	0,047	Negative and significant impact
4.	Organizational culture → S. Machiavelism	-0.252	1.033	0.302	Negative and not significant impact
5.	Machiavelism Traits → Ethical Decision	-0,364	2,809	0,005	Negative and significant impact
6.	Professionalism → Machiavelism Traits → Ethical Decision	0.138	1.415	0.157	Positive and Not significant influence
7.	Organizational culture → Machiavelism Traits → Ethical Decision	0,092	1.071	0.284	Berpengaruh positif dan Not signifikan

Source: *) data processed (2024)

Discussion

Some important findings in this study are that organizational culture has a positive and very significant effect in encouraging decision-making by tax consultants and supports the research results presented by Noviyari & Suaryana (2018) and Zatna, et al., (2022). In the context of this study, the values contained in ethics and integrity will encourage tax consultants to always choose solutions that are ethical and in accordance with tax regulations, even when facing pressure to do the opposite. Christian & Susanto (2021) explain that an organizational culture that emphasizes the importance of ethics will help create an environment that strengthens trust between tax consultants and their clients, as well as between tax consultants and supervisory institutions. Another finding is that a professional attitude has a positive and

significant effect in encouraging the Machiavellian nature of tax consultants, although not in line with the research results of Shafer et (2020), the results of this study explain well the professional attitude in tax consultants to maintain their reputation and credibility in the eyes of clients, colleagues, and regulators will greatly affect their work, so that tax consultants tend to consider the long-term impact and integrity in their decision making. Finally, the Machiavellian trait variable has a negative but significant effect in encouraging ethical decision-making by tax consultants and this finding supports the results presented by (Shafer & Simmons, 2008; Ruiz-Palomino et al., 2019). The Machiavellian approach may seem effective in the short term, unethical or questionable decision-making can damage long-term relationships with clients and the professional reputation of tax consultants.

Other findings also obtained professionalism variables have a positive but not significant effect in encouraging decision making by tax consultants and reject previous research presented by (Haritsah, et al., 2015; Harmana, 2021). Although a professional attitude is very important in supporting the work of KKP, the results of this study are able to show the existence of a gray area that is often faced by tax consultants in Malang City regarding tax obligations and demands to meet client needs can make tax consultants trapped in an ethical dilemma. Furthermore, the organizational culture variable has a negative and not significant effect in encouraging the Machiavellian nature of tax consultants and this study is not in line with the findings presented by Shafer et (2020). In the context of this study, the great pressure to achieve financial results, tax consultants who have Machiavellian traits may be more likely to act according to their personal interests, even though the organizational culture emphasizes the importance of ethics. In the mediation relationship, the first finding obtained the Machiavellianism trait variable Not able to be a mediating variable of the relationship between professional attitudes and ethical decision-making efforts and the findings of this study are in line with the findings of Chasanah & Mulya (2024). In the context of this study, the Machiavellianism trait that emerged in this study tends to be more pragmatic, for example: KKP tries to manipulate data in preparing financial reports or changing financial reports according to certain instructions or motives. Finally, the Machiavellianism trait variable Not is able to be a mediating variable of the relationship between organizational culture and ethical decision-making efforts and these results are Not in line with the results presented by Ruiz-Palomino et al., (2019). The important point of the results of this study is that the Machiavellianism trait Not is in line with the principles of organizational culture applied by the Malang branch of IKPI

CONCLUSION

Organizational culture factors and Machiavellianism traits have an influence in encouraging ethical decision making by tax consultants registered with the Directorate General of Taxes of Indonesia, a member of the IKPI Malang Branch, East Java Province. Professional attitudes were found to provide significant encouragement for ethical decision making. Simultaneously, the two variables of professionalism and organizational culture have a strong influence on ethical decision making by tax consultants. Meanwhile, Machiavellianism traits were able to become mediating variables in the relationship between professionalism and organizational culture towards ethical decision making by tax consultants.

BIBLIOGRAPHY

- Balqis, M., & Supratiwi, W. (2023). Peran Kode Etik Dalam Menjaga Integritas Konsultan Pajak. Owner: Riset dan Jurnal Akuntansi, 7(4), 3591-3600.
- Chasanah, A. N., & Mulya, A. S. (2024). Pengaruh Whistleblowing System Terhadap Kecenderungan Fraud Melalui Sifat Machiavellian Sebagai Variabel Intervening (Studi Kasus Pada Pt. Panarub Industry). Inovasi Keuangan: Jurnal Keuangan & Akuntansi, 6(2)

- Chin, W. W. (1999) The Partial Least Square Approach to Structural Equation Modeling. *MIS Quarterly*, 22(1), 7-16
- Christian, Y. G., & Susanto, Y. K. (2021). Keputusan Etis Konsultan Pajak: Pentingnya Tanggung Jawab Sosial dan Machiavellianisme. *Studi Akuntansi Dan Keuangan Indonesia*, 4(2), 156-177
- Farhan, D. (2024). Construction of Ethical Decision Making Model of Tax Consultants in Malang. *Enrichment: Journal of Multidisciplinary Research and Development*, 1(12), 757-763
- Gustini, E. (2016). Pengaruh Pengalaman Audit, Profesionalisme, Orientasi Etika Dan Nilai Etika Organisasi Terhadap Pengambilan Keputusan Etis Auditor Internal Di Kota Palembang. *Jurnal Ilmiah Ekonomi Global Masa Kini*, 7(2), 62-73
- Hall, Richard. 1968. Professionalism and Bureaucratization. *American Sociological Review*, 33: 92-104. New Jersey.
- Haritsah, Z., Gunawan, H., & Purnamasari, P. (2015). Pengaruh Profesionalisme, dan Sifat Machiavellian Terhadap Pengambilan Keputusan Etis Auditor (Survey Pada Kantor Akuntan Publik di Kota Bandung, Jawa Barat). *Prosiding Akuntansi*, 52-59
- Harmana, I. M. D. (2021). Pengaruh Pengalaman, Idealisme Dan Komitmen Profesional Pada Pembuatan Keputusan Etis Konsultan Pajak. *Accounting Profession Journal (APAJI)*, 3(1), 9-20
- Ko, N., & Soepriyanto, G. (2023). UU Harmonisasi Peraturan Perpajakan di Indonesia: Sikap dan Perilaku Konsultan dan Wajib Pajak Badan Asing. *Fokus Bisnis Media Pengkajian Manajemen dan Akuntansi*, 22(2), 129-143.
- Mowday, Richard T. et. al., 1982. *Employee – Organizational Linkages: The Psychology Of Commitment Absentism And Turnover*. Academic Press Inc., New York
- Noviari, N., & Suaryana, I. G. N. A. (2018). Dampak budaya etis organisasi dan sifat Machiavellian pada keputusan etis konsultan pajak di Provinsi Bali. *Akuntabilitas: Jurnal Ilmu Akuntansi*, 11(2), 349-368
- Nuryadi, A., Kusdyah, I., & Bukhori, M. (2023). Budaya Organisasi, Motivasi Kerja, Dan Komitmen Kerja Terhadap Kinerja Guru Di SMPIT Al Uswah Bangil. *Jurnal Ilmiah Riset Aplikasi Manajemen*, 1(2)
- Oboh, C. S., Ajibolade, S. O., & Otusanya, O. J. (2020). Ethical decision-making among professional accountants in Nigeria: the influence of ethical ideology, work sector, and types of professional membership. *Journal of Financial Reporting and Accounting*, 18(2), 389-422
- Pramana, A. H., Kusdyah, I., & Alamsyah, A. R. (2023). Pengaruh Kepemimpinan Dan Budaya Organisasi Terhadap Kinerja Karyawan Melalui Kepuasan Karyawan Pada HOKIbank Bali. *Bursa: Jurnal Ekonomi dan Bisnis*, 2(1), 114-129
- Robbins, S. P. dan Judge, Timothy, A., (2018). *Perilaku Organisasi*, Edisi Kedua belas, Salemba Empat, Jakarta.
- Ruiz-Palomino, P., Bañón-Gomis, A., & Linuesa-Langreo, J. (2019). Impacts of peers' unethical behavior on employees' ethical intention: Moderated mediation by Machiavellian orientation. *Business Ethics: A European Review*, 28(2), 185-205
- Shafer, W. E., & Simmons, R. S. (2008). Social responsibility, Machiavellianism and tax avoidance: A study of Hong Kong tax professionals. *Accounting, Auditing & Accountability Journal*.
- Shafer, W. E., Simmons, R. S., & Yip, R. W. (2016). Social responsibility, professional commitment and tax fraud. *Accounting, Auditing & Accountability Journal*, 29(1), 111-134
- Shafer, W. E., Wang, Z., & Hsieh, T. S. (2020). Support for economic inequality and tax evasion. *Sustainability*, 12(19), 8025

- Sweeney, B. and Pierce, B. (2006). Management control in audit firms: A qualitative examination. *Accounting, Auditing and Accountability Journal*, 17(5), hal. 779- 812
- Youngdahl, J. (2013). Investment consultants and institutional corruption. Edmond J. Safra Working Papers, (7)
- Yunas, N. S. (2018). Desain Kebijakan Reformasi Sistem Perpajakan Melalui E-Taxation Di Indonesia: Belajar Pada Keberhasilan Reformasi Sistem Perpajakan Di Jepang. *CosmoGov: Jurnal Ilmu Pemerintahan*, 4(1), 71-89
- Zatna, D. N., Abduh, S., Anggiani, S., & Zatn, D. N. (2022). The effect of ethical climate, organizational culture, on organizational performance in tax service offices mediated by strategic service management. *International Journal of Research-Granthaalayah*, 10(7), 9-20.