

The Importance Of Ethical and Social Responsibility Perception and Work Experience On Tax Consultant Ethical Decision Making With Machiavellian Personality As A Moderating Variable

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ABSTRACT

This study aims to determine the effect of perceptions of the importance of ethics, social responsibility, and work experience on the ethical decision-making of tax consultants with Machiavellian personality as a moderating variable for Tax Consultants registered at the Indonesian Tax Consultants Association (ITCA) Bandung City. The research method uses associative descriptive quantitative and deductive hypotheses with testing using the Statistical Package for the Social Sciences (SPSS). The research sample consisted of 227 tax consultants registered at the ITCA in Bandung City. The results showed that perceptions of the importance of ethics and social responsibility, and work experience influence the ethical decision-making of tax consultants, then the Machiavellian nature as a moderating variable is able to weaken the effect of perceptions of the importance of ethics and social responsibility on ethical decision making of tax consultants and the Machiavellian nature is able to strengthen the effect of work experience on ethical decision making of tax consultants registered at ITCA in Bandung City.



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1. INTRODUCTION

Tax has an important role because it is the largest income of Indonesia. Therefore, the government continues to make efforts so that the tax revenue target is always achieved and even exceeds the target. There are several steps taken by the government to improve taxpayer compliance in reporting their taxes, including creating professional public services, managing tax money fairly and transparently, making easy to understand taxation regulations for the taxpayers, and improve law enforcement actions for non-compliant taxpayers. Tax revenue target can be achieved if the taxpayers pay the taxes and report the taxes correctly, completely, and clearly. Higher tax revenue will be achieved if the taxpayers comply with the rules well (Saeroji, 2017).

Therefore, people need taxation experts to help taxpayers. In taxation, one of the professions is tax consultant. Tax consultant is a professional designation for someone who help both individual taxpayers and corporate taxpayers. To become a professional tax consultant, people need to fulfill the requirements. The duties of a tax consultant include calculating, planning, optimizing, and evaluating the taxes to be paid by his/her clients. In addition to mastering tax accounting, tax consultants must also understand every applicable rule to become a tax consultant with high and professional integrity. Tax consultants have a code of ethics for maintaining independence, professionalism, and integrity in carrying out their profession. Frequently, Tax Consultants are forced to face ethical

decision dilemmas when on duty. The tax consultants are situated in two different interests, namely the interest of the state to increase its revenue and the interest of clients in minimizing the tax burden (Tjongari & Widuri, 2014).

The two interests are opposite to each other, where the tax consultant must follow the regulations to increase state tax revenues, but the tax consultant must also fulfill the desire of the clients to pay minimal taxes. This raises an ethical dilemma for the tax consultants in which they are faced with issues that require an ethical decision making. The law and the tax consultant code of ethics must be considered by tax consultants in making their decisions so that the decisions taken do not violate the law and the code of ethics. Ethical decision made by a tax consultant is influenced by several factors, both internal (individual) and external (situational). Internal (individual) factors include perception of the importance of ethical responsibility, machiavellian personality, social responsibility, and ethics consideration (Kusuma, Utami, & Ruhana, 2016; Tjongari & Widuri, 2014).

Meanwhile, the situational factors include risk preferences, professional relationships, professional dominance, and latest information. The influence of several individual factors on tax consultant ethical decision making will be examined in this research. The individual factors considered are the work experience, the perception of the importance of ethics, and machiavellian personality. In this research, the authors decided to replicate some aspects in the previous research. The title of this research is "The Influence of The Importance of Ethical and Social Responsibility Perception and Work Experience on Tax Consultant Ethical decision making with Machiavellian Personality as a Moderating Variable (Case Study on Tax Consultants Registered at ITCA Bandung)".

The objectives of this study was to find out whether the importance of ethical perceptions and social responsibility influences the ethical decision making of tax consultants, work experience influences the ethical decision making of tax consultants and whether Machiavellian personality can moderate the influence of the importance of ethical perceptions and social responsibility and work experience on decision making. ethical decisions of tax consultants.

2. LITERATURE REVIEW

1. The Importance of Ethical and Social Responsibility Perception

The importance of ethical and social responsibility perception is the opinion of individuals in terms of taxation morality formation where the ethics have a significant impact that can affect individual behavior (Kusuma et al., 2016). Tax consultants said that have a perception of the importance of ethical and social responsibility in his/herself if the tax consultant carries out responsibilities to all users of his/her professional services. Tax consultants do not give decisions to clients on inappropriate tax reports, and they always respect public trust and maintain professionalism. Therefore, the tax consultants have professional judgment in themselves, being honest and forthright without compromising the confidentiality of service recipients, so that tax consultants follow professional standards that are focused on the public interest. According to Tjongari and Widuri (2014), to be more ethical and have greater social responsibility, individuals need to have a perception stating that ethics and social responsibility are important for organizational effectiveness. The indicators used in the perception of the importance of ethical responsibility and social responsibility are being responsible for their profession, respecting and demonstrating professionalism, being honest and forthright and following professional standards that are focused on the public interest.

Work experience of a tax consultant is the knowledge and skills possessed by a tax consultant obtained from the length of time and work period taken. Work experience can increase tax management experience and improve the thinking ability and attitudes of tax consultants in completing tax work. According to Oktaviane (2018), indicators affect work experience include the skill, the work time span, and the knowledge. Knowledge is important because it can increase the skills like problem-solving, open-mindedness, and communication. While the work time span plays a role in increasing intuition, skill, and knowledge.

Ethical decision making is a selection of law abiding and morally justified decision out of several alternative decisions (Tjongari & Widuri, 2014). Ethical decision making is a process of identifying and selecting solutions with the aim of achieving a desired result and in accordance with generally agreed ethical and behavioral principles. The ethical decision making is centered on the ethical principles, namely the reasons or considerations in deciding and the fact that the decision maker accepts and upholds the ethical principle as part of his/her moral view (regarding the good or bad value). So, ethical decision making is important for consultants to make the decision that is in accordance with ethical principles, namely the code of ethics such as upholding integrity, being professional, maintaining the confidentiality of relationships with clients, and avoiding violation of the norms and rules in taxation.

Machiavellian personality is the personality of someone with low ideological commitment that ignores conventional morality and lacks affection in personal relationships (Triantoro, Utami, & Joseph, 2020). People with

Machiavellian personality tends to manipulate other people. Machiavelli views humans as irrational beings controlled by self-interest whose behaviors tend to follow emotions. Manipulative, persuasive, unethical and full of lies are some characteristics of individuals with machiavellian personality (Tjongari & Widuri, 2014). A high Machiavellian personality is shown when someone prioritizes the final result by taking any means necessary for satisfactory results including the unethical action (Massey-Abernathy & Byrd-Craven, 2016).

2. Relationship of Perceptions of the Importance of Ethics and Social Responsibility towards Tax Consultant Ethical Decision Making

According to the attribution theory in Friedrich et al. (2021), a person can make a decision influenced by internal factors, in this case, someone who has good ethical principles and social responsibility will carry out his tax obligations according to applicable regulations. When applied in this study, the perception of the importance of ethics and social responsibility influences ethical behavior which is embodied in ethical decision-making. This study will test whether there is a significant influence between the perceptions of the importance of ethics and social responsibility on ethical decision-making.

The results of this study are in line with Tjongari & Widuri (2014); Putra & Indraswarawati (2021); Triantoro et al. (2020); Silitonga (2019); Surya & Osesoga (2022); (Massey-Abernathy & Byrd-Craven, 2016), stated that perceptions of the importance of ethics and social responsibility have a positive effect on ethical decision making by tax consultants.

Hypothesis 1: Perceptions of the importance of ethics and social responsibility have a positive effect on ethical decision-making by tax consultants.

3. Relationship of Work Experience to Tax Consultant Ethical Decision Making

The results of a study from Wirakusuma (2019), reported that the experience of tax consultants positively strengthens the relationship between idealism and ethical decision-making. The longer the tax consultant's work experience, the more courageous and quick the individual will be to make ethical decisions. Conversely, the less experience as a tax consultant, the more fearful and slow in making ethical decisions.

The results of this study are in line with Yanti & Suardika (2020); Putra & Indraswarawati (2021); Oktaviane (2018); Dwirandra & Suryanawa (2018); Surya & Osesoga (2022); Wirakusuma (2019) which states that work experience has a positive effect on ethical decision making by tax consultants.

Hypothesis 2: Work experience has a positive effect on ethical decision-making by tax consultants.

4. Relationship of Perception of the Importance of Ethics and Social Responsibility Work Experience on Tax Consultant Ethical Decision Making Moderated Machiavellian Personality

The Machiavellian scale is a proxy for moral behavior that influences ethical decision-making behavior in (Gu, Wen, & Fan, 2017). Theoretically, Machiavellian individuals who are not concerned with judging the morality of actions are ethically ambiguous and are more likely to act in ethical or unethical ways to achieve their ultimate goals. If someone has a tendency to control and influence other people, that person can be said to be a Machiavellian. Gu et al. (2017), interpret Machiavellian stereotypes as normal and acceptable in the perception of the business profession, but not the type of character that is attractive to the accounting profession. An important quality of accountants is to maintain a high level of integrity and the ability to make sound ethical decisions.

The results of this study are in line with research conducted by Tjongari & Widuri (2014); Surya & Osesoga (2022); Gu et al. (2017); Putra & Indraswarawati (2021); Christian & Susanto (2021), which state that Machiavellian personality have a negative effect on decision making.

Hypothesis 3: Machiavellian Personality Have a Negative Influence on Ethical Decision Making by Tax Consultants.

3. RESEARCH METHODS

The research was conducted using an associative descriptive quantitative approach and deductive hypothesis related to theory testing through measuring variables with numbers and data analysis using statistical procedures (Sekaran & Bougie, 2016). The number of research samples was 227 tax consultants with the sampling criteria namely tax consultants registered at the Indonesian Tax Consultants Association (ITCA) in Bandung City. The data collection procedure uses a questionnaire with a sampling collection method using non-probability sampling with saturated sampling (Sekaran & Bougie, 2016). This study uses the Method of Successive Interval (MSI) while developing and testing the hypothesis using the Statistical Package for the Social Sciences (SPSS). Research analysis techniques using inferential statistical approaches with non-parametric statistics are used to analyze

nominal, and ordinal data, while the variables in this study use independent variables, dependent variables, and moderating variables.

4. RESULTS AND DISCUSSION

1. Research Result

Respondent Identity

Most of the respondents in this research are female, age 20-30 years old, have their own Tax ID Number (Indonesian: NPWP), have tax consultant license number, have bachelor's degree in education, have been a consultant for more than 5 years, have a position as a tax officer, and have handled 5 or more number of taxpayers.

Instrument Test Result

All indicators in this research can be used as a data collection tool because of the validity. All variables are declared reliable, feasible, and consistent because the values of Cronbach's Alpha are ≥ 0.600 .

Respondent Perception

Respondents' perception on each variable are as follows:

Table 1. Result of Respondents' Perception Analysis

Variable	Average Value	Rating Category
the Importance of Ethical and Social Responsibility Perception (X1)	4.25	Very High
Work Experience (X2)	4.24	Very High
Tax Consultant Ethical decision making (Y)	4.17	High
Machiavellian Personality (Z)	1.87	Low

Based on the result above, all respondents' responses the Importance of Ethical and Social Responsibility Perception Variable (X1) and Work Experience Variable (X2) are very high category. They also responses on Tax Consultant Ethical decision-making variable (Y) are in the high category, and respondents' responses to the Machiavellian personality variable (Z) are in the low category.

1) Normality Assumption

Kolmogorov Smirnov test is a basic non-parametric statistical test used to test whether the residuals are normally distributed or not. Kolmogorov Smirnov test is conducted by comparing the distribution of data with the standard normal value. In the Kolmogorov Smirnov test, if the probability value is greater than the significant alpha value of 5% or 0.05, then the residuals are declared normally distributed. The following is the result of normality assumption test using the Kolmogorov Smirnov test.

Table 2. Result of Normality Assumption Test

Model	Kolmogorov Smirnov	Probability
Regression	0.057	0.066
MRA	0.040	0.200

Based on the normality assumption test, the hypothesis H_0 is accepted because the statistical probability value of the Kolmogorov Smirnov test is greater than the significant alpha value of 5% or 0.05. It can be said that the residuals in all models are normally distributed. In other words, the assumption of normality is met.

2) Multicollinearity Assumption

Multicollinearity testing is intended to determine the relation between independent variables. There will be no multicollinearity if the VIF value is less than 10. The result of multicollinearity testing is as follows:

Table 3. Result of Multicollinearity Assumption Test

Variable	VIF	
	Regression Model	MRA Model
The Importance of Ethical and Social Responsibility Perception (X1)	1.004	1.019

Work Experience (X2)	1.004	1.009
Machiavellian Personality (Z)	-	1.022

Based on the result in the table above, the VIF values of all independent variables are near the value of 1 (less than 10). Thus, the model has no indication of multicollinearity. So that the assumption of multicollinearity is met.

3) Heteroscedasticity Assumption

The heteroscedasticity assumption test is used to determine whether the residuals have a homogeneous variance or not. The heteroscedasticity assumption test can be done using the Breusch-Pagan Test. According to the test criteria of the Breusch-Pagan Test, the residuals are declared to have a homogeneous variance if all the significance values of the independent variables are \geq level of significant ($\alpha = 5\%$). The result of heteroscedasticity assumption test using the Breusch-Pagan Test can be seen in the following table.

Table 4. Result of Heteroscedasticity Assumption Test

Model	Chi-Square	df	Sig.
Regression	0.672	1	0.412
MRA	3.369	1	0.066

The heteroscedasticity assumption test shows that all models produce a significance value of greater than the level of significant $\alpha = 5\%$ or 0.05. Thus, the assumption of heteroscedasticity is met because the residuals have a homogeneous variance.

4) Autocorrelation Assumption

The next step is the autocorrelation assumption test by using Durbin Watson. If the value of Durbin Watson is in the $dU - (4-dU)$ range, then the model has no autocorrelation.

Table 5. Result of Autocorrelation Assumption Test

Model	dL	dU	4 – dU	Durbin Watson
Regression	1.7483	1.7887	2.2113	1.894
MRA	1.7176	1.8199	2.1801	1.906

Based on Table 5, the Durbin Watson values in all models are in the $dU - (4-dU)$ range. Thus, it can be concluded that the residuals obtained from the model are stated to have no autocorrelation, so the assumption of autocorrelation is fulfilled.

5) Multiple Linear Regression Analysis Result

Regression analysis is intended to determine the effect of the Importance of Ethical and Social Responsibility Perception (X1), and Work Experience (X2), on Tax Consultant Ethical decision making (Y). The independent variables have a partial effect on the dependent variable if the probability value is less than the level of significant alpha of 5% or 0.05. The partial significance test result is as follows:

Table 6 Result of Multiple Linear Regression Analysis

Variable	Coefficient	T Statistics	Sig.
(Constant)	1.379	5.978	0.000
the Importance of Ethical and Social Responsibility Perception (X1)	0.118	2.846	0.005
Work Experience (X2)	0.484	8.597	0.000

$$\text{Structural Model: } Y = 1.379 + 0.118 X1 + 0.484 X2$$

Table 6 shows that the t-statistical value resulting from X1 variable on Y variable is 2.846 with a significance value of 0.005 (less than significant alpha 5% or 0.05). Thus, X1 has a significant effect on Y. With a coefficient value of 0.118 (positive), then the higher the value of X1, the higher the value of Y. In other words, the better the Importance of Ethical and Social Responsibility Perception (X1), the higher the Tax Consultant Ethical decision making (Y).

The research conducted by other researchers showed similar results (Tjongari & Widuri, (2014); Putra & Indraswarawati, (2021); Massey-Abernathy & Byrd-Craven, (2016); Silitonga, (2019); Surya & Osesoga, (2022)) concluded that the importance of ethical and social responsibility perception has a positive and significant influence on tax consultant ethical decision making. The results of this research indicate that when facing an ethical dilemma, the tax consultants need to follow the ethical responsibility and social responsibility in choosing the appropriate course of action. Tax Consultants who are Member of ITCA Bandung have a Professional Code of Ethics as a guide in acting and behaving, so that the decision taken by accounted for both morally and legally. They pay attention to the importance of the ethical and social responsibility. Implementation of ethical and social responsibility helps to maintain the reputation of them and increase community trust to the tax consultant profession.

Table 6 shows that the t-statistical value resulting from X2 variable on Y variable is 8.597 with a significance value of 0.000 (less than significant alpha 5% or 0.05). Thus, X2 has a significant effect on Y. With a coefficient value of 0.484, then the higher the value of X2, the higher the value of Y. In other words, the higher the Work Experience (X2), the higher the Tax Consultant Ethical decision making (Y).

The research conducted by other researchers showed similar results Yanti & Suardika (2020); Putra & Indraswarawati (2021); Oktaviane (2018); Dwirandra & Suryanawa (2018); Surya & Osesoga (2022); Wirakusuma (2019), concluded that the work experiences is positively and significantly affect the ethical decision making. Thus, tax consultants will be able to make ethical decisions quicker and with more confidence if the tax consultants have more work experience. Conversely, the less experience as a tax consultant, the slower the individual will make ethical decisions. Mastery on the work they are accustomed to will make it easier for consultants to make ethical decisions. Having good work experience will certainly improve the quality of individuals so that decisions made will be more ethical.

2. Discussion

Effect of Perceived Importance of Ethics and Social Responsibility on Tax Consultant Ethical Decision Making

Perception is a process for understanding the environment including objects, people, and symbols or signs that involve cognitive processes (Martadi & Suranta, 2006). Perception includes acceptance, organization, and interpretation that has been organized so that it can influence individual behavior. Perceptions related to ethics greatly influence the attitude shown by the behavior of professionals in the business world. The notion of ethics for tax consultants is an intrinsic aspect that complements tax advice. Tax consultants play a role in forming tax morality because they are involved in the decision-making process of companies where they become consultants. The tax advice can later be accounted for by the tax consultant for his client and the tax authorities.

Based on the results of the analysis, it was found that there was a positive and significant influence on the perception of the importance of ethics and social responsibility in the ethical decision-making of tax consultants. This shows that a better Perception of the Importance of Ethics and Social Responsibility tends to increase Tax Consultant Ethical Decision Making. The results of this study are in line with research from Tjongari & Widuri (2014); Putra & Indraswarawati (2021); Massey-Abernathy & Byrd-Craven (2016); Silitonga (2019); Surya & Osesoga (2022) who concluded that there is a positive and significant influence on the perception of the importance of ethics and social responsibility on the ethical decision making of tax consultants.

The results of this study indicate that the Role of Ethics and Social Responsibility in the perception of tax consultants can guide them in choosing the appropriate course of action when faced with an ethical dilemma. The Tax Consultant in this study has a Professional Code of Ethics which is always used as a guide in acting and behaving. Decisions taken by tax consultants based on ethics can be accounted for both morally and legally. Tax consultants in the world of work are now paying attention to how important perceptions of ethics and social responsibility are, because this can maintain the good name of the profession and increase trust in the tax consultant profession.

Effect of Work Experience on Tax Consultant Ethical Decision Making

According to Johnson (2002), the experience can bring out individual potential. In addition, work experience is the process of forming knowledge or skills about work methods due to the employee's involvement in carrying out work tasks (Larasati, 2018). Experience will influence every decision made by the tax consultant, with the hope that the decision is the most appropriate decision. This shows that the more experienced a person is in carrying out his profession as a tax consultant, the wiser the individual will be when making decisions.

Based on the results of the analysis, it was found that there was a positive and significant effect of work experience on tax consultants' ethical decision-making. This shows that the higher the work experience, the higher the Tax Consultant's Ethical Decision Making tends to be. The results of this study are in line with research from

Yanti & Suardika (2020); Putra & Indraswarawati (2021); Oktaviane (2018); Dwirandra & Suryanawa (2018); Surya & Osesoga (2022); Wirakusuma (2019), who concluded that the experience of a tax consultant has a positive and significant effect on ethical decision making. The longer the tax consultant's work experience, the bolder and quicker he will be in making ethical decisions. Conversely, the less experience as a tax consultant, the slower it will be in making ethical decisions. Mastery of the work that is usually done will facilitate the tax consultant in making ethical decisions. The existence of good work experience will certainly improve the quality of tax consultants so that decisions made will be more ethical.

Effect of Perceived Importance of Ethics and Social Responsibility Work Experience on Tax Consultant Ethical Decision-Making Moderated Machiavellian Personality

According to Rauthmann (2012), Machiavellian personality is "a process in which a manipulator gets more rewards than what he gets when he does not manipulate and other parties are harmed". Individuals who tend to have a Machiavellian personality have characteristics that are manipulative, persuasive, unethical, and full of lies. The principles of ethical decision-making are First, the reasons behind a decision made. Second, the fact that decision-makers accept the principles in question, namely good and bad, is part of their moral perspective (Kusuma et al., 2016).

Based on the results of the analysis, it was found that Machiavellian personality is able to weaken the influence of perceptions of the importance of ethics and social responsibility on the ethical decision-making of tax consultants. The existence of a Machiavellian personality tends to reduce the influence of the Perception of the Importance of Ethics and Social Responsibility (X1) on the ethical decision-making of tax consultants. Machiavellian personality in tax consultants makes individuals able to lie and be manipulative in order to achieve personal goals without regard for the interests of others. Tax consultants in making ethical decisions are expected to be able to suppress and control this Machiavellian nature so that it does not make the tax consultant take unethical actions (Nida, 2014).

Machiavellian personality weakens the perception of the importance of ethics and individual social responsibility due to their selfish nature. So that it is in line with the results of research from Tjongari & Widuri (2014); Putra & Indraswarawati (2021); Massey-Abernathy & Byrd-Craven (2016); Silitonga (2019); Surya & Osesoga (2022), who stated that Machiavellian personality has a negative effect on the ethical decision making of tax consultants. Where in the results of this study moderated by a Machiavellian personality, the perception of the importance of ethics and social responsibility will have a negative effect on tax consultant decision-making.

A tax consultant is an accounting professional that often faces a dilemma in deciding ethical matters in carrying out their duties. The dilemma felt by the Tax Consultant is that the Tax Consultant must comply with regulations, but on the other hand, the Tax Consultant thinks about the reward factor provided by the taxpayer and the continuity of his service business (Yanti & Suardika, 2020). An alternative way of dealing with this ethical dilemma is work experience or the length of time a professional has worked. Basically, the experience will influence every decision made by the Tax Consultant, with the hope that the decision is the most appropriate decision.

Based on the results of the analysis, it was found that Machiavellian personality is able to strengthen the effect of work experience on tax consultants' ethical decision-making. The existence of a Machiavellian personality can increase the influence of work experience on tax consultants' ethical decision-making. Individuals who have Machiavellian personalities are able to control and influence other people to achieve goals. So it will not be in line with the results of research from Tjongari & Widuri (2014); Putra & Indraswarawati (2021); Massey-Abernathy & Byrd-Craven (2016); Silitonga (2019); Surya & Osesoga (2022) who stated that Machiavellian traits have a negative effect on the ethical decision making of tax consultants. Where in the results of this study moderated by Machiavellian characteristics, work experience will have a positive effect on tax consultant decision-making.

5. CONCLUSION AND RECOMMENDATIONS

1. Conclusion

Based on data analysis and discussion of the influence of the moderating variable on the independent variables and the dependent variable of the Tax Consultant registered with the Indonesian Tax Consultants Association (ITCA) in Bandung City, several conclusions can be drawn as follows:

- 1) That there is a positive and significant influence on the perception of the importance of ethics and social responsibility in the ethical decision-making of tax consultants. This shows that the better the Perception of the Importance of Ethics and Social Responsibility, it tends to increase Tax Consultant Ethical Decision Making. and Social Responsibility in the perception of a tax consultant can guide in choosing the appropriate action when faced with an ethical dilemma. The Tax Consultant in this study has a Professional Code of Ethics which is always used as a guide in acting and behaving.

- 2) Whereas there is a positive and significant effect of work experience on tax consultants' ethical decision-making. This shows that the higher the work experience, the higher the Tax Consultant's Ethical Decision Making tends to be. The longer the tax consultant's work experience, the bolder and quicker he is to make ethical decisions. The less experience as a tax consultant, the slower the individual will be in making ethical decisions.
- 3) Machiavellian personality is able to weaken the influence of perceptions of the importance of ethics and social responsibility on tax consultants' ethical decision-making. Machiavellian personality in tax consultants makes individuals able to lie and be manipulative in order to achieve personal goals without regard for the interests of others. Machiavellian personality is able to strengthen the effect of work experience on tax consultant ethical decision-making. The existence of a Machiavellian personality tends to increase the influence of work experience on tax consultants' ethical decision-making. Individuals who have Machiavellian personalities are able to control and influence other people to achieve their goals.

2. Recommendations

Based on the conclusions obtained in this study, the advice given by the researcher is that there is a significant influence on the perception of the importance of ethics and social responsibility and experience in making ethical decisions for tax consultants, so consulting companies within their companies must provide direction to each individual consultant to always maintain ethics and responsibility so that able to make ethical decisions. Influential experience shows that tax consultants must continue to learn and develop themselves so that they are able to become wise consultants and not easily influenced in making decisions. In addition, there is a Machiavellian nature that has a negative effect and makes decisions to always be avoided by means of consideration and discussion in making decisions with co-workers so that the decisions taken do not only benefit oneself but also benefit other parties.

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