

Ethical Decisions of Tax Consultants: Locus of Control, Ethics, and Machiavellianism

Dewi Ernita Silaban¹, Eva Oktavini²

Department of Accounting, Faculty of Economics and Business, Universitas Kristen Krida Wacana^{1,2}

Corresponding Author: Eva Oktavini (eva.oktavini@ukrida.ac.id)

ARTICLE INFO

Date of entry:
24 February 2026

Revision Date:
15 June 2026

Date Received:

Published:
01 July 2026

ABSTRACT

The ethical judgment of tax consultants is essential in maintaining taxpayer compliance and supporting the integrity of the taxation system. This research explores how Machiavellianism, locus of control, and ethics and social responsibility shape the ethical choices made by tax consultants. Utilizing a quantitative approach, data were gathered via Google Forms-based questionnaires. A total of 105 certified tax professionals across diverse career ranks, ranging from juniors and seniors to supervisors, managers, and partners in Tangerang and DKI Jakarta, participated in this study. The collected data were processed using multiple linear regression. The empirical evidence reveals that ethical decision-making is fostered by a strong locus of control and robust ethical and social responsibility, whereas higher Machiavellian traits exert a detrimental effect. This implies that professional judgment in tax consulting is deeply intertwined with personal psychological attributes and moral values. Consequently, this study enhances the literature on professional ethics while underscoring the necessity of cultivating personal accountability and ethical mindfulness. Nonetheless, these insights are subject to limitations, particularly regarding the narrow geographic focus, sampling challenges, and a modest sample size.

Keywords: Locus Of Control; Ethics & Social Responsibility; Machiavellianism; Ethical Decision; Tax Consultants



Cite this as: Fahri, I. A., Jariah, A., & Paramita, R. W. D. (2026). Intellectual Capital Moderation of Carbon Disclosure, Sustainability, and Firm Value. *Assets: Jurnal Ilmiah Ilmu Akuntansi, Keuangan Dan Pajak*, 10(2), 204–224. Retrieved from <https://ejournal.itbwigalumajang.ac.id/index.php/asset/article/view/1938>

INTRODUCTION

Taxation is the largest source of revenue for the country, imposed mandatorily on individuals or entities. Tax revenue must increase each year to align with the country's ability to develop and manage various sectors while preventing a widening social gap. One form of support in fulfilling tax contributions that taxpayers can directly undertake is by calculating, reporting, and paying their taxes independently and on time (Purnamasari & Oktaviani, 2020). However, in reality, The Indonesian tax system still has many shortcomings, especially for taxpayers who do not fully understand it (Tarigan & Suciani, 2022). Beyond funding state infrastructure and national development, taxes serve as a benchmark for public trust in the government's fiscal honesty. Consequently, boosting spontaneous tax compliance poses a major hurdle, demanding both robust policy execution and expert guidance for taxpayers. In this landscape, tax advisors serve as vital

intermediaries who guide individuals and corporations through the complexities of statutory rules to ensure full adherence. This professional role is legally grounded in the Regulation of the Minister of Finance of the Republic of Indonesia (PMK RI) Number 111/PMK.03/2014, which characterizes a tax consultant as a certified professional authorized to render advisory services so that taxpayers can meet their legal liabilities. In recent years, cases of embezzlement and bribery to manipulate tax calculation results have been uncovered, involving rogue tax consultants and causing state losses of more than IDR 1.9 billion (Kamil & Rastika, 2024). This highlights how the ethical decisions made by tax consultants can create new problems for a company's reputation and result in financial losses for the state. These incidents also demonstrate that professional expertise alone is not enough without strong ethical principles guiding decision-making. The decline of integrity within the tax consulting profession has the potential to damage public confidence in the overall tax system. Tax consultants must comply with all tax regulations and act in accordance with the professional standards set by IKPI. Although the code of ethics serves as a guideline, in practice, some tax consultants still engage in fraud by using alternative solutions that deviate from and violate ethical codes, tax regulations, and professional ethics. Several factors can also influence tax consultants' ethical decision-making and behavior, including locus of control, ethics & social responsibility, and Machiavellianism.

Locus of control is influenced by internal and external factors. Internal locus of control is based on an individual's belief in their own efforts, skills, and sense of responsibility, while external locus of control is driven by the perception that decisions are determined by luck, leading to a lack of full responsibility for the consequences of those decisions (Yenny & Dian, 2021). Ethics are an individual's principles in behaving within a social environment. The ethics of a tax consultant include complying with tax regulations, handling and supervising taxpayers' tax matters according to applicable procedures, and educating the public to raise awareness of their contribution to national development (Fitriyani & Graciafermandy, 2023). Machiavellianism is a trait characterized by a more aggressive approach to actions, often leading to unethical behavior such as manipulating others (Yenny & Dian, 2021). This trait reflects an imbalance between aggressive desires and ethics, where decisions are made solely for short-term benefits. High Machiavellian tendencies may lead individuals to justify unethical decisions in pursuit of personal or client gains, neglecting broader legal and social responsibilities. Conversely, low Machiavellianism is associated with integrity, fairness, and consideration of long-term ethical outcomes. However, prior studies examining the influence of locus of control, ethics and social responsibility, and Machiavellianism on ethical decision-making have shown inconsistent results across professions and contexts. Most of these studies have primarily focused on accountants and auditors, while limited attention has been given to tax consultants who operate under distinct ethical and regulatory pressures. Furthermore, few studies have simultaneously examined these three internal factors within the Indonesian tax environment, where ethical challenges are often heightened by complex and frequently changing tax regulations. Therefore, this study aims to fill this gap by analyzing the combined effect of locus of control, ethics and social responsibility, and Machiavellianism on the ethical decision-making of tax consultants in Indonesia.

This study contributes to the literature by providing a theoretical rationale that these three psychological and ethical traits jointly shape how tax consultants respond to ethical dilemmas in balancing client interests and regulatory compliance. Consultants with an internal locus of control and strong ethical responsibility are expected to uphold integrity despite external pressures, while high Machiavellian tendencies may lead to opportunistic or manipulative decisions. By focusing on tax consultants, a group directly involved in interpreting and applying complex tax rules, this study offers deeper insight into the internal factors that drive ethical or unethical professional judgments in the Indonesian taxation context.

THEORETICAL FRAMEWORK AND HYPOTHESES

Cognitive Moral Development Theory

Kohlberg and Kramer (1969) proposed that moral reasoning develops through several progressive stages, reflecting an individual's ability to distinguish right from wrong. The theory suggests that ethical judgment is influenced by the level of moral maturity a person achieves. Individuals with higher levels of moral development tend to evaluate actions not merely based on personal gain or external consequences but on universal ethical principles such as fairness and justice. In the context of professional ethics, this theory implies that decision-makers who reach advanced moral stages are more likely to uphold integrity even when faced with complex ethical dilemmas.

Social Contract Theory

The social contract is an agreement between the government and the people to achieve justice and welfare. In this context, taxation is a form of social contract in which taxpayers commit to fulfilling their tax obligations, and the funds collected are used by the government for development and public welfare (Alrah, 2019). The social contract, which is accepted by society as a tax obligation, is emphasized on a rational basis (Kusuma & Tarmizi, 2022). The ethical decisions made by tax consultants have a significant impact on achieving societal well-being. By adhering to ethical principles in every tax-related decision, tax consultants contribute to the creation of a fair taxation system that supports the overall welfare of society. The success of a tax consultant comes from their hard work and effort. Locus of control refers to an individual's perspective on whether a situation can be controlled or not. A person with a strong internal locus of control will take greater responsibility for their actions when making ethical decisions, whether successful or not, as they have carefully considered their choices beforehand (Pratama & Wirama, 2018). Locus of control is a capability that every tax consultant should possess to make sound and ethical decisions, even in unfavorable conditions (Sabaruddin et al., 2023).

Based on the Cognitive Moral Development Theory, ethical decision-making is influenced by an individual's level of moral reasoning. An internal locus of control reflects personal responsibility and adherence to moral principles when facing ethical dilemmas. Therefore, tax consultants with a stronger internal locus of control are more likely to make ethical decisions. Several previous studies on the relationship between locus of control and ethical decision-making have shown a positive influence, including (Tofiq & Mulyani, 2018) and (Triyanti & Hama, 2023). Their findings suggest that locus of control has a positive effect because tax consultants must be able to resolve clients' tax issues correctly and effectively using their tax knowledge while also taking responsibility for future consequences, thereby improving their ethical decision-making.

H1: Locus of control has a positive influence on the ethical decision-making of tax consultants.

Ethics and social responsibility serve as a guideline for individuals in determining right or wrong behavior. A tax consultant is required to uphold both moral and legal responsibilities when making ethical decisions (Christian & Susanto, 2021). In carrying out their professional duties, a tax consultant not only provides services based on tax-related expertise but also adheres to a professional code of ethics. This ensures that clients receive appropriate services while tax consultants maintain a high level of social responsibility in their profession (Hidayat et al., 2023). Previous studies have shown that ethics and social responsibility can positively influence ethical decision-making, as evidenced by (Indrawan & Hartika, 2020) and (Masari, 2023). Their findings suggest that ethics and social responsibility have a positive impact because tax consultants must address and resolve client issues in accordance with professional ethics while ensuring ethical decision-making for their clients. Based on the Social Contract Theory, ethical behavior arises from an implicit agreement between individuals and society to act in ways that promote mutual trust and collective well-being. In this context, tax consultants are expected to uphold ethical principles and social responsibility, ensuring that their professional actions serve not only clients but also the broader public interest. When consultants adhere to moral standards and professional codes of conduct, they contribute to maintaining fairness, transparency, and public confidence in the tax system. Therefore, ethics and

social responsibility are expected to positively influence the ethical decision-making of tax consultants.

H2: Ethics and social responsibility have a positive influence on the ethical decision-making of tax consultants.

Every individual possesses an awareness of Machiavellianism within themselves, but at varying levels, and their moral reasoning influences decision-making. Individuals with a high level of Machiavellianism tend to make unethical decisions compared to those with a lower level of Machiavellianism (Yenny & Dian, 2021). Those exhibiting this trait often display negative characteristics such as manipulation, deceit, duplicity, and unethical beliefs (Dewi & Dwiyantri, 2018). Based on the Cognitive Moral Development Theory, individuals make ethical decisions according to their level of moral reasoning. Those with a high level of Machiavellianism tend to operate at a lower stage of moral development, prioritizing personal interests over universal moral values. Consequently, they are more likely to engage in unethical decision-making, as their actions are driven by self-interest rather than professional integrity. Previous studies, including Nurfebriyantri et al. (2024) and Tofiq & Mulyani (2018), have revealed that Machiavellianism can have a negative impact on tax consultants' ethical decision-making. This is because Machiavellian traits can lead to unethical behavior in professional practice, ultimately affecting the long-term existence of a company by damaging public and client trust, which can hinder the company's growth.

H3: Machiavellianism has a negative influence on the ethical decision-making of tax consultants.

METHODS

This study used a quantitative method to examine how tax consultants' ethical choices are affected by locus of control, ethics and social responsibility, and Machiavellianism. The target population focused on tax professionals in DKI Jakarta and Tangerang, selected through a purposive sampling approach. Data were gathered using a structured survey, with responses scored on a 4-point Likert scale from strongly disagree (1) to strongly agree (4). To ensure data quality, tests for validity and reliability were completed. Additionally, classical assumption tests, including normality, multicollinearity, and heteroscedasticity, were verified before analyzing the data. Finally, the research hypotheses were evaluated using multiple linear regression, focusing on the F-test, t-test, and adjusted R-squared ($\text{Adjusted } R^2$).

Operational Definition of Research Variables

The variables in this study are divided into two categories:

Independent Variables (X) – These are the variables that influence the dependent variable. The indicators used in this study are:

1. Locus of Control (X1) – This refers to the ability of tax consultants to make good and ethical decisions even in unfavorable conditions and situations (Sabaruddin et al., 2023). Locus of control is measured by the following indicators:
 - a. Confidence
 - b. Hard work
 - c. Goal orientation
2. Ethics and Social Responsibility (X2) – This serves as the primary guideline for tax consultants in making ethical decisions, as it relates to their professional duties and responsibilities (Hidayat et al., 2023). According to Masari (2023), the indicators in this study are:
 - a. Responsibility for their profession
 - b. Always being polite
 - c. Compliance with the code of ethics
3. Machiavellianism (X3) – This refers to a personality trait characterized by an aggressive tendency to influence and control others. According to (Melati & Aisyah, 2024), the indicators in this study are:
 - a. Manipulation

- b. Personal interests that compromise professional integrity
 - c. Increased legal risks
 - d. Long-term reputational damage
4. Dependent Variable (Y) – This is the variable that is influenced by the independent variables. The indicators in this study are:
- Ethical Decision-Making (Y) – Ethical decisions are those that are socially acceptable and aligned with moral values (Yanti & Suardika, 2020). According to Christian & Susanto (2021), the indicators in this study are:
- a. Moral issues
 - b. Moral reasoning
 - c. Moral behavior

RESULTS AND DISCUSSION

Validity Test

To determine the accuracy and applicability of the research data, a validity test was performed. A survey instrument achieves validity when its items can precisely evaluate the intended variables (Nida et al., 2023). According to Anggraini et al. (2022), indicators are valid if the computed r-value surpasses the critical r-table value, specifically when the corrected item-total correlation is higher than 0.3. Based on the analysis, every item in the questionnaire demonstrated a corrected item-total correlation above the threshold of 0.1918. With correlation coefficients falling between 0.565 and 0.717, all indicators were confirmed valid and qualified for subsequent statistical testing.

Reliability Test Result

The reliability test aims to determine whether a series of identical measurements consistently produces the same results, indicating reliability. However, it is considered unreliable if the same series of measurements yields varying results (Janna & Herianto, 2021). To ensure a variable is reliable, its Cronbach's Alpha value must exceed 0.6, as highlighted (Anggraini et al., 2022)

Table 1. Reliability Assessment of Research Variables

Variable	Cronbach's Alpha	Result	Information
<i>Locus Of Control</i>	0,655	Reliabel	Cronbach > 0,6
Ethics and Social Responsibility	0,737	Reliabel	Cronbach > 0,6
<i>Machiavellianisme</i>	0,652	Reliabel	Cronbach > 0,6
Ethical Decision-Making	0,669	Reliabel	Cronbach > 0,6

Source: Processed primary data using IBM SPSS Statistics 32

The reliability analysis showed that all variables met the reliability criterion, with Cronbach's Alpha values ranging from 0.652 to 0.737. Since all values exceeded the minimum threshold of 0.60, the measurement instruments were deemed reliable and suitable for subsequent statistical analysis.

Normality Test

Table 2. Results of the Normality Test

Keterangan	Nilai
Number of Samples	105
Mean Residual	0.0000000
Std. Deviation	1.44495243

Test Statistic	0.068
Sig. (2-Tailed)	0.200

Source: Processed primary data using IBM SPSS Statistics 32

Based on the One-Sample Kolmogorov–Smirnov test for normality, the asymptotic significance value was found to be 0.200. Because this result is higher than the standard 0.05 alpha level, it confirms that the residuals follow a normal distribution. Consequently, the regression framework meets the normality criteria necessary for subsequent statistical modeling.

Multicollinearity Test

Based on the multicollinearity assessment, the tolerance statistics fell between 0.782 and 0.964, whereas the VIF values were distributed within the range of 1.037 to 1.280. Given that every tolerance value was higher than 0.10 and all VIF scores remained well under the threshold of 10, the results confirm that the independent variables are free from multicollinearity issues.

Table 3. Multiple Linear Regression and Multicollinearity Test Results

Variabel	B	Beta	t	Sig.	Tolerance	VIF
Locus of Control	0.26	0.245	2.628	0.01	0.782	1.28
Etika & Tanggung Jawab Sosial	0.223	0.234	2.524	0.013	0.79	1.266
Machiavellianisme	-0.284	-0.316	-3.77	0	0.964	1.037

Source: Processed primary data using IBM SPSS Statistics 32

Heteroscedasticity Test

Table 4. Multiple Linear Regression and Multicollinearity Test Results

Variabel	B	Std. Error	Beta	t	Sig.
Konstanta	-2.055	1.293		-1.589	0.115
LOC	0.047	0.058	0.088	0.805	0.423
ETJS	0.072	0.052	0.151	1.4	0.165
M	0.087	0.044	0.193	1.969	0.052

Source: Processed primary data using IBM SPSS Statistics 32

Based on the Glejser test for heteroscedasticity, all independent variables produced significance values exceeding the 0.05 benchmark. Specifically, the significance scores were 0.423 for Locus of Control, 0.165 for Ethics and Social Responsibility, and 0.052 for Machiavellianism. These outcomes confirm the absence of heteroscedasticity, demonstrating that the regression model successfully fulfills the homoscedasticity assumption.

Hypothesis Testing

Table 5. F-Test

Model	Sum Of Squares	df	Mean Square	F	Sig.
Regression	99.850	3	33.283	15.481	0.000
Residual	217.140	101	2.150		
Total	316.990	104			

Source: Processed primary data using IBM SPSS Statistics 32

Analytical results from the F-test demonstrated an F-statistic of 15.491, paired with a significance value of 0.000. Given that this p-value falls well below the 0.05 threshold, the overall regression framework is confirmed to be statistically significant. This evidence indicates that Locus of Control, Ethics and Social Responsibility, and Machiavellianism exert a concurrent influence on the ethical choices made by tax consultants.

Table 6. T-Test

Variabel	B	Std. Error	Beta	t	Sig.
Constants	10.108	2.205	-	4.585	0
LOC	0.26	0.099	0.245	2.628	0.01
ETJS	0.223	0.088	0.234	2.524	0.013
M	-0.284	0.075	-0.316	-3.77	0

Source: Processed primary data using IBM SPSS Statistics 32

The hypothesis testing results show that Locus of Control ($\beta = 0.245$, $p = 0.010$) and Ethics and Social Responsibility ($\beta = 0.234$, $p = 0.013$) have significant positive effects on ethical decision-making. Meanwhile, Machiavellianism ($\beta = -0.316$, $p < 0.001$) has a significant negative effect. These findings support all proposed hypotheses, indicating that ethical decision-making among tax consultants is positively influenced by Locus of Control and Ethics and Social Responsibility, while it is negatively influenced by Machiavellianism.

Table 7. Coefficient of Determination Test

Model	R	R Square	Adjusted R-Square	Std. Error of the Estimate
1	0.561 ^a	0.315	0.295	1.46626

Source: Processed primary data using IBM SPSS Statistics 32

Based on the statistical output, the adjusted coefficient of determination is 0.295, meaning that 29.5% of the variation in tax consultants' ethical decision-making is explained by the three independent variables. The residual 70.5% is influenced by other factors outside the scope of this study.

Locus of Control on Ethical Decision-Making

The empirical evidence from the hypothesis testing confirms the first hypothesis, demonstrating that Locus of Control positively and significantly impacts the ethical choices of tax consultants. This finding is supported by a computed t-statistic of 2.628, which surpasses the critical t-table value of 1.983, along with a p-value of 0.010 that falls below the 0.05 alpha threshold. These data suggest that professionals possessing a robust internal locus of control generally display higher levels of accountability and self-assurance in their professional evaluations. As a result, they are more likely to make ethical decisions, encourage taxpayer compliance, and minimize the likelihood of actions that could lead to regulatory violations. The study's results align with previous research by Melati & Aisyah (2024), Hidayat et al. (2023), and Nurhidayati & Suhartini (2022), which also found that Locus of Control positively influences ethical decision-making. In this context, a tax consultant's Locus of Control plays a crucial role in making ethical decisions. According to the Cognitive Moral Development Theory (Kohlberg & Kramer, 1969), an individual's moral reasoning develops through progressive stages that influence how ethical judgments are made. Individuals with a strong internal locus of control are more likely to operate at higher stages of moral development, where decisions are guided by internalized moral principles rather than external pressures or rewards. This means that tax consultants who believe outcomes depend on their own actions tend to take greater personal responsibility and uphold ethical standards even in complex or high-pressure situations.

Conversely, those with an external locus of control may rely on situational factors or authority figures, resulting in weaker moral reasoning and a higher tendency to justify unethical behavior. In this context, the finding supports the view that a stronger internal locus of control enhances moral reasoning and ethical awareness, enabling tax consultants to make principled decisions consistent with professional ethics. Thus, this study concludes that the higher a tax consultant's Locus of Control, the better their ethical decision-making will be.

Ethics and Social Responsibility in Ethical Decision-Making

Furthermore, the statistical analysis validates the second hypothesis, demonstrating that Ethics and Social Responsibility exert a positive and meaningful impact on the ethical choices of tax consultants. This premise is backed by a calculated t-statistic of 2.524, which is higher than the critical t-table value of 1.983, paired with a p-value of 0.013 that remains below the 0.05 alpha level. These outcomes indicate that when tax practitioners hold firm moral standards and a deep commitment to social welfare, they are more inclined to act ethically in their daily practice. Such professionals generally demonstrate a strong commitment to regulatory codes of conduct while evaluating how their actions reverberate across client interests, public welfare, and the overall credibility of the fiscal system. The study's results align with previous research by Christian & Susanto (2021), Masari (2023), and Sabaruddin et al. (2023), which also found that ethics and social responsibility positively influence ethical decision-making. In this context, a tax consultant's ethical awareness and sense of responsibility play a crucial role in shaping ethical decisions.

According to Social Contract Theory (Alrah, 2019; Kusuma & Tarmizi, 2022), ethical behavior arises from an implicit agreement between individuals and society to act in ways that promote fairness, trust, and collective well-being. In the context of taxation, this social contract is reflected in the consultant's moral duty to help clients comply with tax obligations while safeguarding the integrity of the public revenue system. Tax consultants who uphold ethics and social responsibility recognize that their professional decisions not only affect clients but also contribute to the broader public interest and social justice. By internalizing this sense of moral obligation, they are more inclined to make ethical decisions even when facing pressure to minimize clients' tax burdens through questionable means. These outcomes align closely with prior literature by Christian & Susanto (2021), Masari (2023), and Sabaruddin et al. (2023), confirming that ethical mindfulness and social accountability foster better moral choices. Driven by the lens of Social Contract Theory, tax advisors who internalize ethical frameworks and social commitments demonstrate a greater tendency to align their conduct with professional norms, which ultimately fortifies community confidence in the broader taxation network. Hence, this research concludes that a heightened level of ethics and social responsibility within a tax consultant directly translates to superior ethical decision-making.

Machiavellianism on Ethical Decision-Making

Finally, the empirical data support the third hypothesis, confirming that Machiavellianism exerts a significant adverse impact on the ethical choices made by tax consultants. This assertion is verified by an observed t-statistic of -3.770 and a p-value of 0.000, which sits well below the standard 0.05 threshold. This inverse correlation implies that practitioners with more pronounced Machiavellian traits are considerably less prone to making principled moral decisions. Tax professionals who lean toward Machiavellian tendencies generally place self-interest and tactical leverage ahead of moral standards. Consequently, they might show a higher willingness to rationalize dubious behavior if they perceive that such conduct yields career advancements or personal gains. This behavior can reduce adherence to professional ethical standards and increase the likelihood of decisions that compromise the integrity of tax consulting practices. The study's results align with previous research by Suwandi Ng et al. (2023), Masari (2023), and Yenny & Dian (2021), which found that Machiavellianism has a significant negative impact on ethical decision-making. In this context, Machiavellian tax consultants are more likely to engage in unethical decision-making.

Based on the Cognitive Moral Development Theory (Kohlberg & Kramer, 1969), individuals make ethical decisions according to their level of moral reasoning. Those with high Machiavellian tendencies tend to operate at lower stages of moral development, where behavior is motivated by self-interest, fear of punishment, or the pursuit of reward rather than adherence to universal ethical principles. Such restricted moral reasoning prompts them to rationalize wrongful deeds whenever those choices advance their individual or career standing. Within the realm of tax advisory, professionals with elevated Machiavellian characteristics frequently place short-term financial

rewards or client approval ahead of regulatory compliance and professional mandates. In doing so, they exhibit a clear preference for moral pragmatism rather than upholding true moral integrity. These findings closely correspond with prior studies conducted (Suwandi Ng et al., 2023), (Masari, 2023), and (Yenny & Dian, 2021), all of which concluded that Machiavellian tendencies exert a substantial adverse influence on moral choices. Consequently, in alignment with Cognitive Moral Development Theory, these insights verify that elevated Machiavellian traits mirror a diminished state of moral reasoning, which heightens susceptibility to ethical lapses. Ultimately, this research concludes that as Machiavellian tendencies intensify within a tax consultant, their professional judgment becomes increasingly prone to unethical outcomes.

CONCLUSION

The results of this study show that Locus of Control has a significant positive impact on ethical decision-making. This means that when a tax consultant has a strong internal locus of control and good tax knowledge, their professional decisions will be more ethical. According to Cognitive Moral Development Theory, individuals with a strong internal locus of control usually have higher moral reasoning. Their choices are guided by their own ethical principles instead of outside pressures or rewards. Therefore, tax consultants who believe that outcomes depend on their own actions are more likely to take responsibility for their behavior and help clients follow tax rules. In addition, Ethics and Social Responsibility also have a significant positive effect on ethical choices. This indicates that tax consultants with high ethical standards and a strong sense of social responsibility are more likely to follow professional codes of ethics and do their social duties. In line with Social Contract Theory, ethical behavior comes from an unwritten moral agreement between individuals and society to act fairly and help the public welfare. Tax consultants who understand this social responsibility realize that their decisions affect not only their clients but also the credibility of the tax system and public trust in the government. On the other hand, Machiavellianism has a significant negative impact on ethical decision-making. This implies that higher Machiavellian tendencies will make someone more likely to make unethical decisions.

On the contrary, lower Machiavellian traits will lead to more ethical choices. Based on Cognitive Moral Development Theory, individuals with strong Machiavellian tendencies often operate at lower stages of moral reasoning, where decisions are driven by self-interest and short-term gains rather than universal moral principles. This explains why their strong focus on personal or client goals can lead to unethical behavior, as they prioritize results over established norms. Overall, these findings show that ethical decision-making among tax consultants is shaped by internal psychological and moral factors. The combination of Cognitive Moral Development Theory and Social Contract Theory provides a strong foundation to understand how personal values, moral reasoning, and social awareness interact to shape professional ethics. However, this study has some limitations, such as a narrow survey coverage focused only on DKI Jakarta and Tangerang, a limited time for data collection, and difficult access to respondents. Future research is suggested to expand the sample to other regions for better generalization. Additional independent variables like gender, experience, or risk preference could also be explored to get a more complete understanding of ethical decision-making among tax consultants. Since this study relies on self-reported questionnaires, future studies could use qualitative methods like interviews to get a deeper understanding of how respondents actually think in real-world situations.

REFERENCES

- Alrah. (2019). Kontrak Sosial dalam Pandangan Rousseau. In *Fakultas Ushuluddin* (Vol. 1, Number 1). <http://journal.uinjkt.ac.id/index.php/paradigma>

- Anggraini, F. D. P., Aprianti, A., Setyawati, V. A. V., & Hartanto, A. A. (2022). Pembelajaran Statistika Menggunakan Software SPSS untuk Uji Validitas dan Reliabilitas. *Jurnal Basicedu*, 6(4), 6491–6504. <https://doi.org/10.31004/basicedu.v6i4.3206>
- Christian, Y. G., & Susanto, K. (2021). Keputusan Etis Konsultan Pajak: Pentingnya Tanggung Jawab Sosial dan Machiavellianisme. *Studi Akuntansi Dan Keuangan Indonesia*, 4(2). www.cnbcindonesia.com
- Dewi, & Dwiyantri. (2018). FAKTOR DALAM PENGAMBILAN KEPUTUSAN ETIS OLEH KONSULTAN PAJAK: INDIVIDUAL DAN SITUASIONAL. *Jurnal Ilmiah Akuntansi & Bisnis*, 3(1). <http://journal.undiknas.ac.id/index.php/akuntansi/>
- Fitriyani, A., & Graciafernandy, M. A. (2023). Pengaruh Faktor Individual terhadap Pengambilan Keputusan Etis Konsultan Pajak. *Jurnal Ilmiah Aset*, 25(2), 99–104. <https://doi.org/10.37470/1.25.2.220>
- Hidayat, R., Samsudin, A., Fani, R. A., Risandi, M. D., Saputri, I. D. I., & Fatiha, N. A. (2023). Analisis Faktor-Faktor Pengambilan Keputusan Terhadap Konsultan Pajak. *El-Mujtama: Jurnal Pengabdian Masyarakat*, 3(3), 821–827. <https://doi.org/10.47467/elmujtama.v3i3.3001>
- Indrawan, R., & Hartika, W. (2020). Decision Making: Perspective of Tax Consultant Ethics. *The International Journal of Business & Management*, 8(6). <https://doi.org/10.24940/theijbm/2020/v8/i6/bm2006-058>
- Janna, & Herianto. (2021). KONSEP Uji Validitas Dan Reliabilitas Dengan Menggunakan SPSS.
- Kusuma, & Tarmizi. (2022). Determinan Pengambilan Keputusan Etis Konsultan Pajak. 2(2).
- Masari. (2023). Faktor-Faktor Internal Individual dan Faktor Situasional dalam Pembuatan Keputusan Etis Konsultan Pajak. <https://www.liputan6.com>
- Melati, R., & Nur Aisyah, S. (2024). LITERATURE REVIEW : ANALISIS PENGARUH SIFAT MACHIAVELLIANISME, ETIKA DAN TANGGUNG JAWAB SOSIAL TERHADAP PENGAMBILAN KEPUTUSAN ETIS KONSULTAN PAJAK. In *Journal of Management and Innovation Entrepreneurship (JMIE)* (Vol. 1, Number 2).
- Muliawaty Yenny, & Sari Dian. (2021). Sifat Machiavellian dan Locus Of Control: Studi Eksperimen Keputusan Etis Konsultan Pajak. *Jurnal Buana Akuntansi*.
- Nurfebriyandry, A., Tanjung, J., & Anggraini, D. T. (2024). PENGARUH SIFAT MACHIAVELLIAN, KOMITMEN PROFESIONAL, DAN PENGALAMAN KERJA TERHADAP PENGAMBILAN KEPUTUSAN ETIS KONSULTAN PAJAK. <https://journal.ikopin.ac.id>
- Nurhidayati, R., & Suhartini, D. (2022). DETERMINAN PEMBUAT KEPUTUSAN ETIS KONSULTAN PAJAK. *Jurnal Proaksi*, 9(2), 144–159. <https://doi.org/10.32534/jpk.v9i2.1985>
- Pratama, I. M. I., & Wirama, D. G. (2018). Locus Of Control Pemoderasi Pengaruh Kecerdasan Intelektual, Emosional, dan Spiritual Pada Keputusan Etis Konsultan Pajak. *E-Jurnal Akuntansi*, 595. <https://doi.org/10.24843/EJA.2018.v22.i01.p23>
- Purnamasari, & Oktaviani. (2020). Kesadaran Membayar Pajak Memediasi Hubungan Pengetahuan Perpajakan Terhadap Kemauan Membayar Pajak. *Jurnal Akuntansi Dan Pajak*, 21(01). <https://doi.org/10.29040/jap.v21i1.1088>
- Rahmayanti Nida, Arini Rizky, Indiraswari Susmita, & Dara Rifdah. (2023). Pengaruh Pengetahuan Pajak dan Sanksi Pajak Terhadap Kepatuhan Wajib Pajak.
- Sabaruddin, S., Sulhendri, S., & Septemberizal, S. (2023). Determinan Pengambilan Keputusan Berkeadilan Konsultan Pajak. *Jurnal Akuntansi Dan Governance*, 4(1), 38. <https://doi.org/10.24853/jago.4.1.38-55>
- Suwandi Ng, Lukman, & Tanzil Y. (2023). Pengaruh Machiavellian, Tanggung Jawab Sosial, dan Preferensi Risiko Terhadap Keputusan Etis Konsultan Pajak. *Jurnal Cahaya Mandalika*.
- Tarigan, & Suciani. (2022). Pengaruh Peraturan Perpajakan, Sosialisasi Perpajakan, Sanksi Perpajakan Terhadap Kepatuhan Wajib Pajak Pengguna Marketplace Tokopedia.

- Tofiq, T. A., & Mulyani, S. D. (2018). Analisis Pengaruh Sifat Machiavellianisme, Etika Machiavellianisme, Etika Dan Tanggung Jawab Sosial, Faktor Situasional Dan Locus Of Control Terhadap Pengambilan Keputusan Etis Oleh Konsultan Pajak. *SCIENTIFIC JOURNAL OF REFLECTION: Economic, Accounting, Management and Business*, 1(4), 91–100. <https://doi.org/10.5281/zenodo.1437014>
- Triyanti, A. N., & Hama, A. (2023). The influence of love of money, locus of control and self-efficacy on the ethical decisions of tax consultants at the Surabaya branch of the Indonesian tax consultants association. *Journal of Management Science (JMAS)*, 6(3), 495–503. www.exsys.iocspublisher.org/index.php/JMAS
- Yanti D, & Suardika A. (2020). Pengaruh Time Budget Pressure, Pengalaman Kerja dan Komitmen Profesional Pada Pengambilan Keputusan Etis Konsultan Pajak di Provinsi Bali. *Hita Akuntansi Dan Keuangan Universitas Hindu Indonesia*.