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Determining Professional Ethics As A Mediator Against Tax Avoidance (Study On Malang Regional Tax Consultant)

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ABSTRACT

This study aims to determine and analyze the influence of: 1) ewuh pakewuh culture on professional ethics, 2) professional commitment to professional ethics, 3) professional ethics on tax avoidance, 4) ewuh pakewuh culture on tax avoidance dinediation professional ethics, 5) professional commitment to tax avoidance mediated by professional ethics. Using an explanatory research approach,this research was carried out at the Tax Consultant Office in Malang in June-August 2022. The population is 100 employees of the Consultant. The sample was determined by *convenience sampling* obtained as many as 81 people. Primary data is obtained by sending questionnaires to respondents through *goole form.* Once the data is collected, it is analyzed by path analysis. To test the hypothesis used t-test and to determine ethics as a mediator used Sobel test. The results of the study proved that: 1) ewuh pakewuh culture has a significant positive effect on professional ethics, 2) professional commitment has a significant positive effect on professional ethics, 3) professional ethics has a significant positive effect on tax avoidance, 4) professional ethics is able to mediate/increase the influence of ewuh pakewuh culture on tax avoidance, 5) Ethics is able to mediate/increase the influence of professional commitment to tax avoidance.

INTRODUCTION

Speaking of tax levies and tax obligations, there are differences in interests between the two. The taxpayer is expected to pay the smallest possible amount of tax, otherwise it can reduce his economic capabilities. Meanwhile, tax collectors (government) tax revenues are expected to get maximum income and are intended to finance government administration. This difference certainly needs to be addressed wisely and the presence of a tax consultant is expected to mediate these two differences (Nugraheni et al., 2021). Tax consultants as representatives between taxpayers and tax collectors have a central meaning in bridging the interests of both (Khairannisa & Cheisviyanny, 2019). One of the things that can be done by tax constituents is to conduct tax planning through efforts to minimize tax debts according to the provisions (Marentek & Budiarso, 2016). Efforts to minimize tax deposits that do not violate the law are generally often referred to as tax avoidance.

The phenomenon and relationship between tax consultants and tax avoidance and tax evasion efforts are explained by (Marentek & Budiarso, 2016), Where tax consultants are able and understand well about tax avoidance and tax evasion. In terms of ethical perception, tax avoidance by tax consultants is considered ethical to see the side of taxes paid and can be misused by certain parties because of their benefits, On the other hand, tax avoidance and tax evasion can be said to be unethical found on the side of the government and state. For tax evasion for tax consultants is considered unethical behavior because it violates existing norms and rules.

Research in Indonesia related to tax avoidance and culture conducted by Yasa, et al (2019) concluded that one of the regional cultures through local wisdom, namely "tri kaya parisudha" can increase taxpayer compliance to pay taxes and tax avoidance. Furthermore, research conducted by Soehardjono (2011) concluded that the culture of "ewuh-pakewuh" in the government bureaucracy can make the early warning system and behavior control not implemented properly. Putranti &; Jatiningsih (2020) prove that ewuh pakewuh culture weakens the relationship of independence with auditor performance and weakens the relationship of professional skepticism with auditor performance.

(Pertiwia & Perdinib, 2022) Explaining about the low awareness and knowledge of taxpayers will cause ≥resistance to taxes, namely carrying out tax avoidance both legally that does not violate the law (tax avoidance) and illegally that violates the law such as tax evasion (tax evasion). Therefore, (Arvita & Sawarjuwono, 2020) stated that collaboration between the government and taxpayers, as well as other parties involved such as tax consultants is needed in imitating tax avoidance by tax consultants. Moreover (Manurip & Suwetja, 2022) Explain that tax consultants understand well about tax avoidance and tax evasion actions as well as the professional attitude needed in making decisions.

Diniati (2021) concluded that the ewuh-pakewuh culture has a significant negative effect on the ethics and independence of auditors in conducting audits and financial reporting including tax reports. (Fatmawati, 2016) revealed that the bureaucratic culture of "ewuh pekewuh" can trigger financial statement fraud. Thus, it can be said that when the position of a tax consultant is as a tax service provider, his clients will become kings who must be served and in this position the possibility of a culture of ewuh pakewuh can arise so that it can affect the ethics and independence of the profession

High professional commitment should encourage professional service actors to conduct in the public interest and away from behavior that endangers the profession (Aranya & Ferris, 1984). Penelitian Ristiani (2016) prove that professional commitment has a positive and significant influence on ethical sensitivity. This means that the higher the commitment of tax consultants to their profession, the more ethical decisions they make.

Some of the researchers above (Diniati 2021 and (Ristiani, 2020), Only examine the cultural variables and professional commitment (as an independent variable) to ethics (as a dependent variable). Therefore, the novelty or uniqueness of this study is the existence of ethical variables as mediating the influence of ewuh pakewuh culture and professional commitment to tax avoidance. Thus, the purpose of this study is to determine and analyze the influence of: 1) ewuh pakewuh culture on ethics, 2) professional commitment to ethics, 3) ethics towards tax avoidance, 4) ewuh pakewuh culture towards ethical tax avoidance, 5) professional commitment to ethical mediated tax avoidance.

Culture Ewuh Pakewuh

Siregar (2018) explained that ewuh pakewuh culture is a typical eastern culture and even everyone in Indonesia prioritizes this culture because of the respect for someone who is older or in other words because of respect for the elders. (Rozai, 2019) Also explained that ewuh pakewuh culture in the form of attitudes and behaviors can arise and is caused by the individual already knows someone else intimately or has received a lot of kindness from that person so that it can affect his nature and it is difficult for him to refuse or ignore requests coming from that person, even the opinion of that person. Furthermore, Rozai (2019) explained that feelings of ewuh pakewuh often arise due to age differences faced by younger people towards older people or to people who have positions or influence in organizations and society.

(Endraswara, 2013) Explain the size of the attitude of ewuh pakewuh in accordance with the characteristics of Javanese society itself, namely: 1) following the orders of superiors, is an effort from individuals to provide a feeling of satisfaction, protect the interests of clients and institutions, try to cover up mistakes committed by colleagues and institutions, 2) selfless cooperation is work done by individuals passionately and motivated, Prioritizing mutual interests and benefits and not expecting rewards (money, rank and praise) for the results of their work, 3) Subordinate obedience, is an individual attitude by prioritizing the attitude of nun inggih sandika (ready to receive and do orders), mundhuk-mundhuk (being very respectful with seniors or superiors), and ngapurancang (being polite when at work).

Professional Commitment

Professional commitment refers to the strength of an individual's identification with the profession. Individuals with high professional commitment are characterized by having high trust and acceptance in the goals of the profession, a desire to strive as hard as possible on behalf of the profession, and a strong desire to maintain their membership in the profession. Organizational commitment can grow because individuals have an emotional attachment to their organization which includes moral support and accepting the values contained in it as well as determination from within to serve an organization (Putranto & Wijayanti, 2018). (Sjahruddin, 2018) Professional commitment is the degree of loyalty of an individual to his profession as perceived by that individual. In order for a person to behave properly, he must maintain professional ethics stipulated in the code of ethics. In a professional association, it is emphasized that there is the highest level of commitment which is realized by quality work as well as a guarantee of success for the task at hand.

Professional Ethics

Harahap (2015) defines that ethics is part of philosophy that teaches the whole mind (good and bad). Wiranata, (2015) means that ethics is a science that investigates what is good and what is bad and shows human deeds as far as the mind can know. Machbub (2015) states that the meaning of a profession is a title or position that the person who holds it has special knowledge obtained through training or other experience, so that professional people can guide or advise / advise or also serve others in their fields. Another opinion also expressed by Ayer in Zaprulkan (2013) applicatively explained that ethics questions the justification of statements related to morals. Syukur (2013) in his research concluded that ethics always places special emphasis on the definition of ethical concepts, justification or judgment of moral decisions, as well as distinguishing good and bad deeds or decisions.

Gunadi (2017) explained that in assessing ethical human actions, several basic moral principles are needed, namely: 1) the principle of good attitude in the sense of looking at someone or something not only as far as for himself, but depending on what is good in the concrete situation at that time, 2) the principle of justice which is interpreted as the ability of individuals to give a limited heart and how to divide goodness into targets, 3) the principle of respect for oneself which is interpreted as a view of the obligation of humans to always treat themselves as something of value. 4) moral consciousness which is interpreted as an obligation that binds one's mind regardless of the opinion of society, friends, or superiors, because that moral obligation is absolute, 5) ethical wisdom which is a demand to conform to the environment of society and to fulfill obligations determined by that environment.

Tax Avoidance

The practice of tax avoidance is an effort made by taxpayers so that taxes owed can be minimized. Tax avoidance practices emphasize efforts that can be done but do not violate the provisions or regulations of applicable tax laws. The purpose of forming laws in collecting taxes is to obtain state income from large tax revenues. However, there are various loopholes in tax law that make tax avoidance practices often carried out by taxpayers. The practice of tax avoidance does not violate the contents of the law (the letter of law), but does not support the purpose of the establishment of the tax law (www.pajak.go.id). This is certainly widely used by taxpayers because it is a legal action, but on the other hand, the government cannot optimize state revenues sourced from taxes because the taxes owed by taxpayers tend not to be real taxes owed, but efforts have been made to minimize taxes owed.

Merks in Prakosa (2014), states that there are 3 ways that can be done by tax consultants in an effort to collect taxes, namely: 1) moving tax subjects and / or tax objects to countries that provide special tax treatment or tax breaks (tax haven country) on a type of income (substantive tax planning), 2) tax avoidance efforts by maintaining the economic substance of transactions through formal elections that provide the lowest tax burden (formal tax planning), 3) Anti-Avoidance provisions on transactions of several transaction activities such as transfer pricing, thin capitalization, treaty shopping, and provisions on foreign companies (controlled foreign corporation), as well as transactions that do not have business substance (General Anti Avoidance Rule).

Moreover (Effendi et al., 2022) affirming that the practice of tax avoidance can be done in three ways, namely: 1) restraint, which is a behavior of taxpayers who consciously do not do something that can be taxed, 2) move the location of moving domicile from a location with a high tax rate to a location with a low tax rate, 3) tax avoidance is juridically an act by doing various ways so that the actions done are not taxed, That is done by taking advantage of vacancies or vagueness in the law.

Hypothesis 1: ewuh pakewuh culture has a significant positive effect on the ethics of ptofesi. This hypothesis is built from his research Rozai (2019), Diniati (2021), (Hanipa et al., 2023) concluded that ewuh pakewuh culture has a significant negative influence on ethics. Thus it can be described as follows: X1 = > Y1

Hypothesis 2: professional commitment has a significant positive effect on professional ethics. This hypothesis is built from his research Ristiani (2016), Aji (2019), (Putra et al., 2022), concluded that professional commitment has a significant positive effect on ethics. Thus it can be described as follows: X2 = > Y1

Hypothesis 3: professional ethics have a significant negative effect on tax avoidance. This hypothesis was built from his research (Hardianingrum & Juliati, 2020), (Mutingatun & Hidayatulloh, 2020), (Nurfauziya et al., 2022) concluded that ethics have a significant negative effect on tax avoidance. Thus it can be described as follows: X3 = > Y2

Hypothesis 4: professional ethics mediates/amplifies the influence of ewuh pakewuh culture on tax avoidance. This hypothesis is built from his research Rozai (2019), Diniati (2021), Hanifatusholikhah. (2021) proves that ewuh pakewuh culture has an influence on tax avoidance. Furthermore, this hypothesis is also built from his research (Hardianingrum & Juliati, 2020), Mutingatun and Hidayatulloh (2020), Nurfauziya et al (2022) prove that ethics affect tax avoidance. Thus it can be described as follows: X1 = > Y1 = > Y2
Hypothesis 5: professional ethics mediates/reinforces the influence of professional commitment on tax avoidance. This hypothesis is built from his research Ristiani (2016), Aji (2019), (Putra et al., 2022), prove that professional commitment has an effect on tax avoidance. Furthermore, this hypothesis was also built from his research (Hardianingrum & Juliati, 2020), Mutingatun and Hidayatulloh (2020), Nurfauziya et al (2022) prove that ethics affect tax avoidance. Thus it can be described as follows: X2 => Y1 => Y2.

METHOD

This research uses an explanatory research approach, conducted at the Malang Branch of the Indonesian Tax Consultant Office, covering 13 regencies and cities in East Java, in March – July 2022. The population is 110 employees in the Consultant Office. The sample was determined by convenience sampling obtained as many as 81 people. Primary data is obtained by sending questionnaires directly to respondents through goole form. Once the data is collected, it is further analyzed using path analysis. Before analysis, classical assumptions are tested. The hypothesis is tested by t-test and to determine professional ethics as a mediator, the Sobel test is performed.

RESULTS AND DISCUSSION

The results of validity and reliability tests as well as classical assumption tests include: multicollinearity, heteroscedasticity, and normality of results are all non-infringing and summarized in the following Table 1:

Table 1. Summary of Test Results: Validity, Reliability and Classical Assumptions

Test	Test Equipment	Result	Knot
Validitas	Korelasi Model Pearson	Sig value. < 5%	Valid
Reliability	Alpha Cronbach	The score > 0.6	Reliable
Classical assumptions:			
Multikolinierity	VIF	Rated < 10	Not happening
Heteroscedasticity	Scatter Plot	Irregular drawing	Not happening
Normality	Kolmogorof-Smirnov	Sig value. > 5%	Usual

Source: primary data processed by researchers in 2022

In Table 1 above it appears that the test results: validity, reliability, and classical assumptions show nothing was violated, so the use of path analysis can be used as an analytical tool in this study. Furthermore, the results of the path analysis and Sobel test are summarized in Table 2 below:

Table 2. Summary of Path Analysis Results

Information	koefs. standardized path	*p-value (Sig value)*	Knot Hipotesis
H1: X1 => Y1 (direct influence)	0.322	0.043	Accepted
H2: X2 => Y1 (direct influence)	0.480	0.034	Accepted
H3: Y1 = > Y2 (direct influence)	-0.598	0,023	Accepted
H4: X1 => Y1 => Y2 (indirect influence)	uji Sobel *p-value* 0.000 < 5%		Accepted
H5: X2 => Y1 => Y2 (indirect influence)	uji Sobel *p-value* 0.000 < 5%		Accepted

Source: primary data processed by researchers in 2022.

To determine whether professional ethics plays a mediating role is used the Sobel test. In Table 2 above, it appears that the results of the Sobel test on indirect influences of both X1 => Y1 => Y2 and X2 => Y1 => Y2 obtained a p-value smaller by 5%. This shows that professional ethics is able to mediate/increase the influence of ewuh pakewuh culture on tax avoidance, so the fourth hypothesis is accepted. Likewise, professional ethics is able to mediate/increase the influence of professional commitment on tax avoidance, so the fifth hypothesis is accepted.

Professional ethics are able to mediate the influence of ewuh pakewuh culture on tax avoidance.

The results of this study prove that professional ethics are able to mediate the influence of ewuh pakewuh culture on tax avoidance. Therefore, the professional ethics of an employee of the Tax Consultant Office needs to be improved, so as to increase the influence of ewuh pakewuh culture on tax avoidance. In relation to professional ethics in relation to clients, Tax Consultants shall: 1) uphold integrity, dignity and honor: a) by maintaining client trust; b) be honest and forthright without compromising the secrets of the assignee; 2) be professional: a) always use moral judgment in the provision of services performed; b) always act within the framework of service and respect the trust of the public and government; c) always carry out their obligations with care, by maintaining their knowledge and skills. d) always be fair, righteous and objective; 3) maintain confidentiality in relations with clients: a) must respect and maintain the confidentiality of information obtained in the course of carrying out its services; b) not use or disclose such information without consent, unless required by order of the Act or by order of a court to disclose it; 5) is obliged to maintain the principle of confidentiality for staff or employees, including other parties requested to provide advice and assistance; 6) refuse to deal with cases for which he believes there is no legal basis; 7) resign if a conflict of interest arises between the parties concerned (Code of Ethics of IKPI Congress Malang).

In addition to the above, in relation to fellow professionals, Tax Consultants must: 1) maintain a sense of solidarity among fellow professionals; 2) provide and submit all client documents (related to tax services being carried out) to the client if the client changes tax consultants and uses new tax consultants; 3) clearly and legally confirm that the client has revoked his power of attorney from the other tax consultant or that other tax consultant has canceled the power of attorney received from the client; 4) receive an assignment from the client after receiving a letter of revocation of the power of attorney to the original tax consultant or receive a letter of cancellation of power of attorney from the original tax consultant; 5) remind the client to fulfill his obligations if there is still an existing tax consultant; 6) provide information in writing to the Central Board for the Code of Ethics and Professional Standards if there are objections to the actions of fellow professionals that are considered contrary to the code of ethics of tax consultants; 7) notify the local branch management if there is a branch opening from a registered tax consultant office elsewhere (Code of Ethics IKPI Congress Malang).

Furthermore, Purwanti (2022) suggests that professional ethics in organizations includes several things, namely: 1) integrity integrity, integrity integrity is a moral value that is very important in organizations. Employees must have high integrity in carrying out their duties. they must be honest, fair, and impartial to a particular party; 2) Transparency, transparency is an important key in a good organization. Employees must provide clear and accurate information to leaders and colleagues. they should also be open to criticism and suggestions from leaders and colleagues; 3) Accountability, accountability is the ability to be responsible for the decision making taken. employees must be responsible for the decision making taken in carrying out their duties; 4) Professionalism, professionalism is the ability to carry out duties properly and in accordance with established standards. employees must have sufficient knowledge and skills to carry out their duties properly; 5) Teamwork, Teamwork is a very important thing in organizations. Employees must be able to work closely with their colleagues to achieve organizational goals. They should also value differences of opinion and support each other.

Professional ethics are able to mediate the influence of professional commitment on tax avoidance.

The results of this study prove that ethics are able to mediate the influence of professional commitment on tax avoidance. Therefore, the professional ethics of an employee of the Tax Consultant Office needs to be improved, so as to increase the influence of professional commitment on tax avoidance. Related to professional ethics, in relation to clients, Tax Consultants are prohibited: 1). Carry out other professional activities related to work as a State Civil Apparatus, except in the fields of research, assessment and education; 2) lend a practice license to be used by other parties in carrying out the work provided by the client; 3) assign its employees or other parties who do not master tax knowledge to act, advise and handle the client's tax affairs; 4) discharge the duties imposed on him at a time of inauspicious position of the client or at a time when those duties would be able to cause irreparable harm to the client concerned; 5) provide clues or information that may mislead the client regarding the work being done; 6) provide assurance to the client for the completion of the work; 7) establish conditions that limit the client's freedom to move or choose another tax consultant; 8) accept any invitation from any party to take actions that are known or should be known to violate tax laws and regulations; 9) accept requests from clients or other parties to carry out engineering or actions that are contrary to tax regulations. (Code of Ethics of IKPI Congress Malang).

In addition to the above, in relation to peers, Tax Consultants are prohibited: 1) to attract or seize clients who are known or reasonably known to be clients of peers; 2) persuade employees of peers to move to become his employees; 3) accept transfer clients from colleagues without notifying the fellows; 4) broadcast through mass media or other means objections to the actions of colleagues who are considered contrary to the code of ethics of tax consultants (Code of Ethics IKPI Congress Malang).

Next (Sinambela et al., 2023) explained that professional ethics has 4 principles that become the foundation for a professional when carrying out his work. The principle consists of the principles of autonomy, moral integrity, justice, and responsibility. The following is an explanation of each of these professional ethical principles, namely: 1) . The principle of autonomy, the principle of autonomy means that every worker has the freedom to act and express opinions according to their professional field. They have the right not to follow the professional ethics that have been applied if there are points that are not in accordance with what they should be. In essence, workers are considered adults so they are free to work as long as they are in accordance with professional ethics; 2) The principle of moral integrity, moral integrity means that every worker must have honesty and morals while carrying out his work. They must always attach importance to the profession and pay attention to the interests of society. This principle keeps the existence of a profession from becoming extinct just because no one believes in the work because there is a fraudulent practice; 3) The principle of justice, this principle requires every worker to always provide services to anyone who is entitled regardless of their status. Moreover, the profession is engaged in community service, the principle of justice must be upheld for the common good. In addition, the principle of fairness is useful for preventing fraudulent practices that may occur; 4) Principle of Responsibility This last principle requires that every worker must have the awareness to be responsible. They must be responsible for the actions, implementation, and results of the work that has been done. Workers must realize that their profession has a great impact on society so that high responsibility is required.

CONCLUSION

The results of the study concluded that: first, ewuh pakewuh culture has a significant positive effect on professional ethics, second, professional commitment has a significant positive effect on professional ethics, third, professional ethics has a significant positive effect on tax avoidance, fourth, professional ethics is able to mediate/increase the influence of ewuh pakewuh culture on tax avoidance, fifth, professional ethics is able to mediate/increase the influence of professional commitment to tax avoidance. For these tax consultants, in tax avoidance practices, it is recommended to focus on professional ethics. Because, professional ethics is able to mediate/strengthen the influence of ewuh pakewuh culture on tax enforcement and professional ethics is also able to mediate/strengthen the influence of professional commitment to tax suppression. To improve the professional ethics of a tax consultant employee, it is necessary to understand and obey the IKPI Code of Ethics, including being chivalrous, honest in maintaining justice and truth based on high, noble and noble morals, and who in carrying out their duties uphold the law, the Constitution of the Republic of Indonesia Year 1945. For further researchers, it is recommended to replace or add variables that affect professional ethics, so that the results can broaden the horizons of science, especially professional ethics associated with tax avoidance.

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