

## **Reformulation of Tax Consultant Ethics: Strategic Partners in Indonesia's Self-Assessment System**

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### **Abstract**

This study aims to review the concept of professional ethics for tax consultants to align with the integrity principles needed in implementing the self-assessment system in Indonesia. This study uses an exploratory qualitative approach, with data collection methods including a literature review and in-depth interviews with practitioners and academics. Research shows that tax consultants are prone to ethical violations due to weak moral values, pressure from clients, and the lack of an effective supervision system. This situation is made worse by the fact that the code of ethics is still mostly normative and hasn't kept up with developments in tax practice. A reformulation of ethics is needed that focuses on strengthening values of integrity, accountability, and applying good governance principles. The implications of this research point to the importance of enhancing ethical capacity through ongoing training and increasing the role of professional associations in ethical oversight. The novelty of this study lies in proposing a contextual transformative ethical framework and redefining the role of tax consultants as strategic partners in supporting the national tax system.

**Keywords:** *Professional Ethics, Tax Consultant, Self-Assessment.*

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### **INTRODUCTION**

Indonesia continues to carry out national development to become a better country. This effort requires a large budget, one of which is obtained through tax revenue. The tax sector plays an important role in contributing most of the state's revenue through the state budget, which is then used to finance both routine state expenses and non-routine spending such as development funds (Mustofa & Tjaraka, 2022).

The tax system in Indonesia uses a self-assessment mechanism, which gives taxpayers the authority to independently calculate, pay, and report their tax obligations, as regulated in Law Number 28 of 2007 (Republic of Indonesia, 2007). In this system, tax consultants play an important role as intermediaries between taxpayers and fiscal authorities, helping to simplify tax regulations and encourage compliance (Budileksmana, 2015; Nurkhin et al., 2020).

Field findings reveal ethical violations by some tax consultants involved in tax avoidance and evasion practices through unhealthy relationships with clients and tax authorities (Setiawan & Wibisono, 2021). This situation reflects that the professional code of ethics has not been effective because it is not yet fully integrated with the formal tax supervision and regulation system (Koerniawan, 2013; Doyle & Hughes, 2018; Rahmawati & Pratomo, 2022). Therefore, a reformulation of the professional ethics of tax consultants is needed to optimize their role in supporting fiscal compliance and maintaining the credibility of the national tax system.

Globally, developed countries have started adopting a transformative approach to tax ethics, where ethics are no longer seen just as compliance with regulations, but as a moral responsibility in creating a fair and sustainable tax system (Frecknall-Hughes & Kirchler, 2015). In this regard, Indonesia also needs to adopt a similar paradigm to strengthen the role of tax consultants as change agents who are integrity-oriented.

This study is based on the importance of redefining the fundamental values in the ethics of tax consultants to make them more responsive to the dynamics of the modern tax system. This reformulation is expected to create a strong and contextual value framework for consultants to carry out their profession ethically, while also encouraging increased voluntary compliance from taxpayers in the self-assessment system. Using an exploratory qualitative approach, this research focuses on the strategic role of tax consultants in the self-assessment system, the ethical challenges they face, and the need for a professional ethics reformulation that aligns with the principles of good governance and tax compliance. The goal is to evaluate the contribution of tax consultants in supporting the self-assessment system, identify the types of ethical violations that occur, and formulate a professional ethics reformulation relevant to the dynamics of the national taxation system. This study also emphasizes the connection between the self-assessment system, the role of tax consultants, and the importance of professional ethics, considering that weak integration of ethics in tax consultant practices can create opportunities for misconduct. Therefore, an adaptive, accountable ethics reformulation that involves various stakeholders is urgent to strengthen the integrity and credibility of the tax consultant profession in Indonesia.

## **METHODOLOGY**

This study uses an exploratory qualitative approach, with data collection methods including literature review and in-depth interviews with practitioners and academics to gain a deeper understanding of professional ethics for tax consultants in the context of a self-assessment system. This method was chosen because of its ability to examine complex, context-based issues. Several previous studies (Creswell & Poth, 2018) have shown that this approach is effective in exploring values, meanings, and ethical dilemmas that cannot be revealed through quantitative methods.

## RESULT AND DISCUSSION

This study reveals that the low appreciation of ethical values in tax consultant practices is a major factor in violations, such as information manipulation and preparing tax reports that don't reflect reality. These violations are generally triggered by client pressure to reduce tax burdens, along with weak oversight from tax authorities. In some cases, there are even indications of unethical collaboration between tax consultants and tax officials to make audits or refunds easier.

Based on interviews and literature analysis, it turns out that the current code of ethics is still quite formalistic and hasn't really become an integral part of consultants' moral awareness in carrying out their profession. On top of that, there's a gap between official regulations and what's actually practiced in the field, which actually increases the potential for moral hazard among tax professionals. The study also shows that models for reformulating professional ethics, like the one used in Australia through the Tax Practitioners Board, can serve as a reference for building oversight mechanisms based on ethical values.

These findings highlight the need to revamp the ethics of tax consultants with a more contextual, adaptive approach that aligns with good governance principles. The new code of ethics should stress the importance of integrity, accountability, and transparency, and be backed by ongoing ethics training programs. Additionally, there needs to be cross-institution collaboration, including professional associations, tax authorities, and academics, to build strong ethical awareness.

This transformation also demands a shift in the role of tax consultants from merely being technical executors of taxation to becoming strategic partners of the state in creating a fair and sustainable tax system. In their new role, tax consultants are expected to be able to balance the interests of their clients with social responsibility toward the national fiscal system. Thus, the reformulation of ethics is not just a normative discussion but a real foundation in strengthening Indonesia's tax governance.

## CONCLUSION

This research concludes that the ethical integrity of tax consultants within the self-assessment system still faces significant obstacles, caused by low instillation of moral values, ineffective application of existing codes of ethics, and a lack of preventive oversight mechanisms. In fact, tax consultants play a strategic role as intermediaries between the state's fiscal interests and client demands. However, in reality, this function is often compromised by economic pressures and weak commitment to integrity and accountability principles. Therefore, there is a need for an update to the code of ethics that is not only normative in concept but also practical, contextual, and capable of shaping a professional culture that upholds ethical values.

These findings are in line with previous studies highlighting the role of tax consultants in tax avoidance practices, which arise due to conflicting interests and minimal value controls (Doyle & Hughes, 2018; Setiawan & Wibisono, 2021). However, this study offers a new contribution through a transformative ethical approach based on good governance principles. The main strength of this article lies in its use of an exploratory qualitative approach that allows for an in-depth exploration of ethical issues in tax consulting practices. Additionally, the article also

provides practical and relevant reformative recommendations that can be implemented by professional associations or regulatory authorities to strengthen the quality and credibility of the profession. In this way, the study also contributes to building a national taxation system based on integrity and professional accountability.

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