


**THE PROFESSIONALISM OF TAX ADVISORS IN INDONESIA THROUGH FOOTBALL
TOURNAMENT ANALOGY IN THE CONTEXT OF SOCIAL CONTRACT THEORY**

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ARTICLE INFO	ABSTRACT
<p>Article history:</p> <p>Received 20 February 2023</p> <p>Accepted 08 May 2023</p>	<p>Purpose: The aim of this study is to provide a new understanding of the behavior of tax advisers in Indonesia based on their awareness as citizens and professionals. By analogizing it with a football tournament, we used social contract theory as a theoretical lens and professional ethics.</p>
<p>Keywords:</p> <p>Tax Advisor; Tax Aggressive; Tax Evasion; Professional Ethics; Social Contract Theory.</p>	<p>Theoretical framework: Social contract theory is used to explore the professionalism of tax consultants in balancing the interests of themselves, their clients, and the state in Indonesia through the analogy of a soccer tournament. Tax is one of the obligations of citizens towards the state. In addition, in the opinion of Thomas Hobbes, the theory of social contracts in professional communities requires professional membership, and failure to do so can be punished by law.</p> <p>Design/methodology/approach: This is done with interpretive approach by the discussion storytelling flow method. This study reconstructs routine interactions between tax advisers, clients, and tax authorities with football tournaments to make it easier for informants to explain their professionalism.</p>
	<p>Findings: Recent legislation in Indonesia concerning professional tax services has yet to regulate tax advisors' rights and obligations comprehensively. That leads to competitive rivalries but tends to break the rules among tax advisers. Tax advisers compare their professionalism to that of "coaches" of taxpayers in the football tournament against the tax authorities. The informants still believe in tax authorities, especially the tax court, and maintain fair play under normal circumstances. Even though tax advisers can raise citizen awareness by providing tax compliance education and prioritizing clients, they continue to serve clients who engage in tax-aggressive behavior. The consequences of business operations, professional awareness as a citizen, culture, and religious dogmas are the restriction of commercialization of tax advisers' professionalism.</p> <p>Research, Practical & Social implications: The most significant consideration of tax advisers to provide advice and advisor is economical and legal considerations. The findings can be a consideration by an authority authorized to regulate the profession of tax consultants and tax academics.</p> <p>Originality/value: This study investigated the perceptions of the professionalism of tax advisers and their awareness as citizens through the social contract theory lens and reconstructed it with football tournaments.</p> <p>Doi: https://doi.org/10.26668/businessreview/2023.v8i5.2214</p>

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O PROFISSIONALISMO DOS CONSULTORES FISCAIS NA INDONÉSIA ATRAVÉS DA ANALOGIA DO TORNEIO DE FUTEBOL NO CONTEXTO DA TEORIA DO CONTRATO SOCIAL

RESUMO

Objetivo: O objetivo deste estudo é fornecer uma nova compreensão do comportamento dos consultores fiscais na Indonésia com base em sua consciência como cidadãos e profissionais. Ao fazer uma analogia com um torneio de futebol, utilizamos como lente teórica a teoria do contrato social e a ética profissional.

Estrutura teórica: A teoria do contrato social é usada para explorar o profissionalismo dos consultores tributários em equilibrar os interesses deles mesmos, de seus clientes e do estado na Indonésia por meio da analogia de um torneio de futebol. O imposto é uma das obrigações dos cidadãos para com o Estado. Além disso, na opinião de Thomas Hobbes, a teoria dos contratos sociais nas comunidades profissionais exige a filiação profissional, e o não cumprimento pode ser punido por lei.

Design/metodologia/abordagem: Isso é feito com abordagem interpretativa pelo método de fluxo de narrativa de discussão. Este estudo reconstrói interações rotineiras entre consultores fiscais, clientes e autoridades fiscais com torneios de futebol para facilitar aos informantes a explicação de seu profissionalismo.

Constatações: A legislação recente na Indonésia relativa aos serviços fiscais profissionais ainda não regulou os direitos e obrigações dos consultores fiscais de forma abrangente. Isso leva a rivalidades competitivas, mas tende a quebrar as regras entre os consultores fiscais. Os conselheiros fiscais comparam o seu profissionalismo ao dos "treinadores" dos contribuintes no torneio de futebol contra as autoridades fiscais. Os informantes ainda acreditam nas autoridades fiscais, especialmente no tribunal tributário, e mantêm o jogo limpo em circunstâncias normais. Embora os consultores fiscais possam aumentar a conscientização dos cidadãos, fornecendo educação sobre conformidade fiscal e priorizando os clientes, eles continuam a atender clientes que se envolvem em comportamento fiscal agressivo. As consequências da atuação empresarial, da consciência profissional cidadã, da cultura e dos dogmas religiosos são o cerceamento da mercantilização do profissionalismo do consultor tributário.

Implicações de pesquisa, práticas e sociais: A consideração mais significativa dos consultores tributários para fornecer aconselhamento e consultoria são as considerações econômicas e legais. As conclusões podem ser apreciadas por uma autoridade autorizada a regulamentar a profissão de consultores tributários e acadêmicos tributários.

Originalidade/valor: Este estudo investigou as percepções sobre o profissionalismo dos consultores tributários e sua consciência como cidadão através da lente da teoria do contrato social e a reconstruiu com torneios de futebol.

Palavras-chave: Consultor Fiscal, Imposto Agressivo, Evasão Fiscal, Éticas Profissionais, Teoria do Contrato Social.

EL PROFESIONALISMO DE LOS CONSULTORES FISCALES EN INDONESIA A TRAVÉS DE LA ANALOGÍA DEL TORNEO DE FÚTBOL EN EL CONTEXTO DE LA TEORÍA DEL CONTRATO SOCIAL

RESUMEN

Propósito: El propósito de este estudio es brindar una nueva comprensión del comportamiento de los asesores fiscales en Indonesia en función de su conocimiento como ciudadanos y profesionales. Haciendo una analogía con un torneo de fútbol, utilizamos la teoría del contrato social y la ética profesional como lente teórico.

Marco teórico: La teoría del contrato social se utiliza para explorar la profesionalidad de los asesores fiscales en el equilibrio de los intereses de ellos mismos, sus clientes y el estado en Indonesia a través de la analogía de un torneo de fútbol. La tributación es una de las obligaciones de los ciudadanos hacia el Estado. Además, en opinión de Thomas Hobbes, la teoría de los contratos sociales en las comunidades profesionales exige la afiliación profesional, y su incumplimiento puede ser sancionado por la ley.

Diseño/metodología/aproximación: Esto se hace con un enfoque interpretativo por el método de flujo narrativo de discusión. Este estudio reconstruye interacciones rutinarias entre asesores fiscales, clientes y autoridades fiscales con los torneos de fútbol para facilitar a los informantes la explicación de su profesionalismo.

Hallazgos: La legislación reciente en Indonesia relativa a los servicios fiscales profesionales aún no ha regulado de manera integral los derechos y obligaciones de los asesores fiscales. Esto conduce a rivalidades competitivas, pero tiende a romper las reglas entre los asesores fiscales. Los asesores fiscales comparan su profesionalidad con la de "entrenar" a los contribuyentes en el torneo de fútbol contra las autoridades fiscales. Los denunciantes aún confían en las autoridades fiscales, especialmente en el tribunal fiscal, y mantienen el juego limpio en circunstancias normales. Si bien los asesores fiscales pueden aumentar la conciencia de los ciudadanos brindando educación sobre el cumplimiento tributario y priorizando a los clientes, continúan sirviendo a los clientes que se involucran en un comportamiento fiscal agresivo. Las consecuencias del desempeño empresarial, la conciencia

profesional ciudadana, la cultura y los dogmas religiosos son el cercenamiento de la mercantilización de la profesionalidad del asesor fiscal.

Implicaciones de investigación, prácticas y sociales: la consideración más importante para que los asesores fiscales brinden asesoramiento y asesoramiento son las consideraciones económicas y legales. Las conclusiones pueden ser evaluadas por una autoridad autorizada para regular la profesión de asesores fiscales y académicos fiscales.

Originalidad/Valor: Este estudio investigó las percepciones de la profesionalidad de los asesores fiscales y su conciencia como ciudadanos a través de la lente de la teoría del contrato social y la reconstruyó con torneos de fútbol.

Palabras clave: Consultor Fiscal, Impuesto Agresivo, Evasión Fiscal, Ética Profesional, Teoría del Contrato Social.

INTRODUCTION

Employment, including tax advisors, is a tool for humans to earn money for their well-being. The tax advisors profession provide solutions to society's need for tax advice (Nienaber, 2010). The appeal of professionalism lies in its normative and ideological value system, which includes the image of a mutually beneficial and supportive collegial working relationship rather than hierarchical, competitive, or managerial control (Evetts, 2013). Tax advisers are double agents of taxpayers who must ensure clients fulfill their tax obligations by minimizing them (Mangoting et al., 2019).

According to a legal perspective, tax advisers function as attorneys for taxpayers and must defend the interests of their clients (Bobek et al., 2010; Fogarty & A. Jones, 2014; Harrington, 2019; Mangoting et al., 2019; Ostas, 2020). Meanwhile, tax advisers must assist the government in ensuring that taxpayers fulfill their tax obligations under the law (Dewi et al., 2019; Frecknall-Hughes & Kirchler, 2015; Mangoting et al., 2019), as failure to do so will be considered a crime (Compin, 2016; Harrington, 2019). Due to the complexity of serving taxpayers and the responsibilities of tax professionals as citizens, the tax profession seems very "sexy".

Recent research on tax advisor professional behavior focuses on tax aggressiveness and conservatism (Bobek et al., 2010; Fogarty & A. Jones, 2014), tax avoidance (Harrington, 2019; Mashiri et al., 2021), and ethics and morality (Arvita & Sawarjuwono, 2020; Bobek & Hatfield, 2004; Frecknall-Hughes & Kirchler, 2015; Marshall et al., 2010; Nienaber, 2010; Wheeler & Arunachalam, 2008). It is certainly intriguing, but Frecknall-Hughes and Kirchler (2015) argued that in order to develop a general theory about taxation behavior, it is necessary to understand how tax advisers interact and their perspectives on professional stakeholders and to our knowledge, this has received little attention.

This study used social contract theory to explore the perceptions of professionalism of tax consultants in balancing the interests of themselves, their clients, and the state in Indonesia through a football tournament analogy. Buckley and Rasmusen (2000) state that, based on social contract theory, taxes are a citizen obligation. The state collects taxes, and citizens obey paying taxes as a form of state legitimacy. In general, taxpayers behave to avoid taxes (Oktaviani et al., 2023; Vieira et al., 2023) to do this, taxpayers often use professional assistance. Tax professionals are required to provide services that support state legitimacy. Failure to do so will result in state penalties.

Previous research that has used social contract theory in tax studies are Nurkholis (2020), Andriani et al.(2022), Mangoting et al. (2015) and Compin (2015). Using the meta-analysis method, Nurkholis (Nurkholis et al., 2020) concluded that Hofstede's cultural aspects play a role in service and tax evasion. Mangoting et al. (2015) developed a taxpayer compliance model using the social contract theory. Then Andriani et al. (Andriani et al., 2022) explained that taxpayer morale is not only based on cultural values but also on the taxpayer's perception of the responsibilities of public authorities. Compin (2015) used social contract theory to explore the views of the tax authorities regarding the fulfillment of tax obligations. Apart from being a citizen, tax advisors help taxpayers fulfill their tax obligations professionally. This research combines social contract theory on professional ethics (Jos, 2006; McGraw, 2004; Noordegraaf, 2016) and taxes as the right of the state to get a share of the wealth of its citizens to harmonize the interests of the state (Buckley & Rasmusen, 2000). Based on our knowledge, this is the first study in behavioral tax study that combines these two views through a social contract theory lens.

We intend to fill that gap by investigating routine interactions between tax advisors and relevant parties associated with professional responsibilities to explain the basis of advice and advocacy they provide to their clients and their awareness as citizens through the social contract theory lens. The contribution of this study is at three ways. First, for the tax authorities, it becomes material for developing policies that regulate the tax consultant profession as the party serving as an 'agent' between the tax authorities and taxpayers to create professionalism that supports tax compliance. Second, for tax academics, as a consideration in preparing responsible tax professional candidates. That is because tax consultants have exclusive expertise in resolving client tax obligations and must be able to balance it with the state's interests in obtaining taxes. Third, the results of this study complement the tax compliance research with the social contract theory that has been carried out by Nurkholis (2020), Mangoting et al.

(2015), Andriani et al. (Andriani et al., 2022) and Compin (2015) by exploring the perceptions of the professionalism of tax advisors (Jos, 2006; McGraw, 2004; Noordegraaf, 2016) and as a citizen (Buckley & Rasmusen, 2000). For the demands of professionalism, tax advisors act as lawyers and accountants for their clients "against" the state (Compin, 2015, 2016; Fogarty & A. Jones, 2014). The third contribution is the theoretical contribution of this study

This research explores the professional practice of tax consultants in Indonesia because Indonesia implements a self-assessment system with a very high level of complexity of Indonesian taxation (Hoppe et al., 2021). This is because there are no provisions covering the rights and obligations of tax advisors, the scope of duties and powers of advisors, and the establishment of consulting organizations (Nasrullah & Anggia, 2020). According to Apostol and Pop (2019), the complex social context does not support the development of ethical logic in current tax professionalism because it is highly economical. The legal gray area in Indonesia is not only in tax regulations but also in the rules of the tax advisor profession.

In order to make exploration easier to understand, we analogize it with the Football Tournament because football is the most popular sport in the world, so it can create social capital and attract a lot of interest from researchers with various perspectives (Hyndman & Liguori, 2023). The analogy of the professionalism of tax consultants with football tournaments in this study is also based on Compin's (2015) findings that fraud and tax evasion are socially acceptable and even seen as national sports in certain countries.

LITERATURE REVIEW

The tax advisors are a lawyer and accountant for their clients (Fogarty & A. Jones, 2014). That means that tax advisors are not only required to have technical accounting skills and legal knowledge but also negotiation skills with clients as a result of the advice they provide (Bobek et al., 2010; Fogarty & A. Jones, 2014; Harrington, 2019; Mangoting et al., 2019; Ostas, 2020). Tax advisors, as lawyers, must show professionalism by building a balancing power (the ability to create a balance between clients, the state, and themselves) with the risk of moral failure (Cahn & Cahn, 1970). The responsibility of the tax advisors as accountant are to ensure that taxpayers are willing to pay for their services in return for more significant profits, namely minimizing the amount of tax paid (Stephenson, 2010). Thus, tax advisors must be able to explain tax regulatory practices to clients and their economic and legal implications (Adigamova & Tufetulov, 2014).

Professionalism refers to skill enhancement resulting from services provided by a professional (Hoyle, 2001). Unlike independent auditors for their clients, tax professionals are bound by professional standards to advocate tax benefits for clients within legislative boundaries (Radcliffe et al., 2018). However, in carrying out their roles as advocates for clients, tax professionals must evaluate all relevant facts and tax authorities objectively when preparing advice (Bobek et al., 2010). The most intriguing aspect of the tax advisory service is that the advice and advisor have a direct impact on state revenue, whereas the tax advisor is also a citizen who must defend the country's interests.

On the other site, taxpayers can influence the professionalism of tax advisors, and it is not easy to distinguish between advocacy and evidence evaluation roles (Bobek et al., 2010). So that ethics cannot quickly become a guideline for fulfilling tax obligations (Ho & Wong, 2008; Payne & Raiborn, 2018). There is even the possibility of high-risk taxpayer conspiracy with tax professionals in aggressive tax planning and abuse (Mashiri et al., 2021; B. Murphy, 2017; K. Murphy, 2004). This makes strategic advice and tax planning seem more complicated than simple tax compliance (Kelliher, 2014).

Based on a survey of 100 countries, Indonesia is in the very high complexity quadrant (Hoppe et al., 2021). Tax complexity is perceived as unfavorable by taxpayers because it leads to an abundance of information, confusion, uncertainty, and annoyance (Hoppe et al., 2021), as well as raising the cost of compliance (Mangoting et al., 2015). Tax complexity can cause sanctions (Mangoting et al., 2019) or tax avoidance (Gracia & Oats, 2012; James, 2010; Raitasuo, 2021). In the mean time, tax complexity can boost the urgency of tax advisors' professionalism (B. Murphy, 2017; Raitasuo, 2021).

Compin (2016) defined tax fraud as a violation committed with the intent to avoid taxation or reduce the amount of tax paid by breaking the law, resulting in a significant loss to the nation. Meanwhile, Compin (2015) argued that the problem of tax evasion is not based on law definition but on perception, which influences the choice of tax legislation, tax fraud and avoidance are socially acceptable in France. Based on Compin's (2015) findings, what is considered right or wrong is determined by perception.

The above analysis describes professional responsibility as a risk factor that becomes more interesting in a tax professional environment (Bobek & Hatfield, 2004), particularly when tax advisors act as dual agent for clients (Mangoting et al., 2019). Football tournament was chosen as a structure that underpins tax advisors' routine interactions with clients and tax authorities in order to explain the basis of the given advice and advocacy to clients in a way

that is widely understood. We used social contract theory to explain behavior 'option' and tax advisors' active participation in actualizing their professionalism.

Social contract theory elaborates on how taxes are used by a country to obtain a share of its citizens' wealth and to align the state's interests with those of its citizens (Buckley & Rasmusen, 2000). On the other hand, McGraw (2004) and Jos (2006), according to Thomas Hobbes' opinion, said the social contract as a state legitimacy at various levels of society, particularly in professional communities, requires membership in professional services and failure to produce punishment by the rule of law.

METHODOLOGY

This study takes a qualitative interpretive approach to describe the natural social interactions of tax advisory professionals. According to Neuman (2014), an interpretive approach is a systematic analysis of socially meaningful actions through detailed, direct observation, without intervention, to understand and interpret how people create and maintain their social world. Referring to Yin (2011), the discussion of this study uses the "storytelling" flow method to gain an understanding of the practical orientation of professionalism in the "tax advisory world." In the discussion section, we describe the findings of our investigation and support them with previous research.

This study reconstructs routine interactions between tax advisers, clients, and tax authorities with football tournaments to make it easier for informants to explain their professionalism. We choose social contract theory to explain the perceptions of the professionalism of tax advisors (Jos, 2006; McGraw, 2004; Noordegraaf, 2016) and as a citizen (Buckley & Rasmusen, 2000). The justification for this study using social contract theory because it provides a perspective on human nature and the social processes that shape conflict, cooperation, and obedience to the state (Jos, 2006).

We used a structured interview technique to collect data to investigate the "everyday professional life" of tax advisors in Indonesia. Our informants are ten tax advisors from various demographic backgrounds. We knew four out of ten informants before starting this study. They are Mr. Real, Mr. Fine, Mr. Due, and Mr. Law. We consider them our critical informants because of their willingness to provide detailed explanations and commitment to further discussion. Mr. Real and Mr. Fine have accounting education and have been certified tax consultants for over five years. Meanwhile, Mr. Due and Mr. Law have accounting and legal backgrounds. Mr. Due and Mr. Law for fifteen years as administrators of Indonesia's oldest and

largest consulting professional association. Except for critical informants, we conducted formal interviews from January to March 2022. We recorded the interview process with the informants' permission and used the recordings to transcribe the interviews.

Table 1 - Profile of the tax advisors participating in the study

Pseudonym	Current Position	Clients with Type Companies	Educational background
Mr. Law	Managing Partner	Multinational	Accounting & Law
Mr. Due	Managing Partner	Multinational	Accounting & Law
Mr. Real	Managing Partner	National	Accounting
Mr. Fine	Managing Partner	National	Accounting
Mr. Pro	Manager Tax Lawyer	Multinational	Accounting & Law
Mr. Nice	Supervisor Tax Compliance	National	Accounting
Mr. Like	Senior Accounting Consultant	National	Accounting
Ms. Will	Senior Tax Lawyer	Multinational	Accounting
Ms. Able	Tax dispute staff	Multinational	Accounting
Ms. Ordor	Accounting Consultant	National	Accounting

Source: *Authors' own elaboration (2023)*

RESULTS AND DISCUSSION

The analysis and discussion of the results should characterize the context of the research, either through the description of the environment, conjuncture or economic sector. Present the development of the research. Structuring subsections in the sense of “responding” to the objectives to which the work proposes. It can be structured in subsections in order to respond to the objectives to which the work proposes.

Results Analysis

Regulations concerning the profession of tax advisor in indonesia

The regulation governing the tax advisors profession in Indonesia at the time of our research is the Regulation of Minister of Finance of the Republic of Indonesia Number 111/Pmk.03/2014 concerning Tax Advisors. Tax advisors are permitted legally to provide six types of consulting services related to tax management, tax review, tax compliance, tax litigation, tax research, and tax administration (Arvita & Sawarjuwono, 2020). However, Nasrullah and Anggia (2020) argued that the regulation needs to provide a comprehensive and appropriate legal framework for the organization of professional and independent tax advisory organizations. The following are our informants' perspectives on the Regulation of the Minister of Finance of the Republic of Indonesia No. 111/Pmk.03/2014 concerning tax advisors:

"... I discovered many contradictions. According to this regulation, tax advisors should only provide consultation. They are not allowed to calculate, deposit, or report tax. Many of my coworkers are involved in calculating, depositing, and reporting. Even though they do it (calculating, depositing, and reporting), but no one wants to sign the annual tax return, and there are never or very few advisors who want to... Of course, because they lack courage.

...tax consultants also provide legal services during a tax dispute. Corrections, objections, revocation of sanctions, and cancellations are part of the dispute. For example, concerning the audit process, especially disputes, decisions can be made at the Directorate General of Taxes, the tax court, and even the general court. As a result, all taxpayers must pass are related to the consultation process. So, there has to be a tax advisory law. Then there are government and technical regulations. More than ministerial regulation is required." (Mr. Law)

" Several years ago, the House of Representatives of the Republic of Indonesia formulated a tax advisory regulation. However, it remains stagnant... for several reasons. In my opinion, this draft regulation should mention tax advisory limits. The tax consultant expects this. Nevertheless, strangely, the bill allows those who do not have a license to represent taxpayers." (Mr. Fine)

... rather than in the provisions of the law that will be ratified, the authority or who can represent taxpayers are not limited to tax advisors, but anyone with extensive knowledge in the field of taxation can commit it. We must be cautious when translating "extensive knowledge in the field of taxation." How do you interpret it? Can people who study tax for one month in a brevet course be considered to have extensive knowledge in taxation?" (Mr. Pro)

The Directorate General of Taxes has regulated the requirements and application for a license or tax advisor (can be viewed on <https://konsultan.pajak.go.id/> accessed 19 March 2022). However, according to our informants, there is no explicit limitation regarding who is entitled to provide professional services as a tax advisor since there are terms 'permitted' and 'unlicensed' in the professional world of Indonesian tax advisors. In this regard, our informant stated:

"... as one of those who took the tax advisor certificate examination, sometimes I am disappointed because the flexibility is also granted to those who are not certified." (Mr. Nice)

"Working professionally requires rules. A Professional's license distinguishes the professional from other jobs, and if it is not licensed, it is not professional. You must be certified and become a member of a professional organization to obtain permission. Since there is a code of conduct, this professional organization protects its members and clients." (Mr. Law)

"... those who are not licensed but perform tax services, there has been no problem until now because there is no statutory legislation. Even if there is a code of ethics violation, they cannot be arrested because they are unlicensed and not a tax advisor's professional association member unless a general criminal offense exists. For example, if there is an offense of forgery or fraud, they may be questioned about the services they provided and their licenses, but this will result in general crimes." (Mr. Due)

"Because tax advisor is an open profession, anyone can join it. The competition is both exciting and gray. The certified advisor does not always have many

clients, whereas the non-certified advisor does, which is why many certified and licensed advisors complain...". (Mr. Real)

Based on that explanation, two points should be highlighted. First, there is no explicit limit on "who has the authority" to provide professional tax services. Second, while the state has recently proposed the Tax Advisor Law to provide legal certainty regarding the authorities and obligations of tax advisors, the legalization process is still ongoing as we write this article (<https://www.liputan6.com/business/read/4502481/ikpi-ruu-konsultan-tajak-masih-mandek-di-dpr> accessed March 19, 2022).

Competition and scope of tax consulting services

In order to comprehend the "tournament" among tax professional service providers, we investigate the types of services our informants provide to their clients.

"... in 2019, I already had a license to establish or become a tax advisor. Before the license, I only took safe jobs, so my tasks were only reporting, calculations, and other tasks to fulfill tax obligations and planning. I dared to represent the taxpayer in the tax office after receiving my license. However, every now and then, I come across people who, despite the fact that they are not licensed, dare to represent taxpayers at the tax office..." (Mr. Fine)

"... as tax advisors, we should only process accounting output. There are several advisors who process not only accounting output but also raw materials from clients. Of course, there will be conflicts if we also process accounting output as tax advisors. It all depends on our personal preferences on how we want to carry out this task. In order to avoid conflicts, I have the principle that I only provide tax services; I do not want to provide bookkeeping or accounting services. However, other advisors may "believe" in different types of independence." (Mr. Due)

"... correct, we are not formally permitted to create financial reports. There will be a place for it if we compile the financial statements, either a Public Accounting Firm or an Accountant Service Office. However, it is the tax advisor's responsibility to provide advice on how to make fiscal corrections. Unlicensed tax advisors offer a one-roof service in practice. It means they can serve from beginning to end. That is not what formal or licensed tax advisors want. Even though, some of my friends assist in the preparation of financial reports. Those terms are useful, aren't they? But those are only a few." (Mr. Pro)

"...I see that the work of these advisors is limited to calculate, deposit, and report; they should also be able to provide legal services in the event of a dispute. Concerning the dispute, the decision is not made by the Directorate General of Taxes, the tax court, or the general court... For example, as a law graduate, I do not break any rules, and I can open an Accounting Services Office, followed by a Tax Advisor Office, and then an Advocates Office... Since taxpayers require a variety of services, some require calculation and depositing, others require auditing mentorship, and the rests require financial reports." (Mr. Law)

"I offer general tax services, such as assisting clients in preparing tax returns and monthly reports. Not to defend, but rather to prepare documentation in case the client is questioned by the Tax Office. At this point, I just work around it. It's a lecturer if you say the rules are like that. If the world of consultants "gets around," it is impossible to report a 100% honest report; if taxpayers want me to be honest, they can simply call a tax officer to come to the company; there is no need to hire an advisor". (Mr. Real)

According to the informants' explanations, consulting services are broadly classified as advisors and defenders to reduce taxes. According to Mr. Real's statement, tax advisors' services are "unique,." In order to provide further explanation of the uniqueness, we quote the following informants:

"... every client, like us, has a unique personality. I associate with you, but you have your personality. There is no single treatment that can be applied to all clients. For example, although the explanation is the same in the learning process, different students can have different interpretations. We must explain in a different way to different clients in tax consultations." (Mr. Due).

"Yes ... the world of advisory is about speaking, and the amount of rupiah determines the number of words. Although we find many things in the consultation process, the discussion is only based on the payment amount. Adding discussion material will increase costs." (Mr. Real)

Exploration of ethical reflection in the tax advisor' advice and advisory

Clients need professional tax services for four reasons: time savings, protection/avoidance of tax authorities, money savings, and legal compliance (Stephenson, 2010). For our further investigation of the advice of tax advisors and the mechanism of advisory, and ethical reflection, see Ostas (2020) and how the client's preferences on it. Here, we offer an overview of how tax advisors provide advice and mechanisms for ethical advisors and reflections.

"... there are some clients who lie when they first met us, even though the consultation process was running, we found their lies. Yes, sometimes it was not easy to give a recipe if the client was not open with us. So, I always emphasize to the client that before I answer the question, I ask what documents function as the basis of your explanation and your reasons for your questions." (Mr. Due)

"... for tax reporting? Sometimes we adjust based on their abilities, sorry, not their ability but their willingness. There is a discussion about how much you want to pay the maximum amount, and then the financial statements are regulated. However, with good reason, sometimes the company profile and accounting engineering number will look unnatural." (Mr. Real)

"... the evidence of a dishonest client is usually revealed when data from the Tax Office is confirmed. So, if it occurs, because they are our clients, we

continue to assist them in minimizing it by requesting reductions and so on."
(Mr. Fine)

The informants' explanation above is in line with Ostas (2020) and Adigamova and Tufetulov (2014), that at the consultation stage, tax advisors do not act aggressively by informing clients about their rights and obligations under regulations. Tax advisors act as lawyers when taxpayers are involved in a tax dispute. The following are some quotes from our interviews that explain the advice given to our informants' clients:

"... we did defend during the examination or counterpart process. At this point, I review the client's bookkeeping or recording to see if it complies with tax regulations. If it is appropriate, but the examiner makes a correction, we will file a rebuttal. Alternatively, in the case of the gray area, the taxpayer is slightly incorrect, but it is still within the taxation rules, so we defend them because no rules regulate it. It must be defended by being refuted by this rule or argument. As a result, our client needs to be corrected as little as possible by the tax authorities. That is how we must present an idea under the tax rules." (Ms. Able).

"... dealing with a tax dispute means that we have a dispute with the Directorate General of Taxes on behalf of the taxpayer. So far, when I believe the clients are correct that I am fighting for them and that the legal remedies we pursue will, on average, produce the desired results, either at the Directorate General of Taxes or later in the Tax Court, at the level of appeal or lawsuit. In the world of taxation, the judiciary, in my opinion, is still relatively fair. So, if we are correct, we can still win without trying wrong." (Mr. Pro)

"... when facing counseling or examination, there are clients whose bookkeeping is well presented and right, our efforts are not challenging enough. However, if the client is careless, he says that they will provide no matter how much money as long as we can solve the problem, well... sometimes... the way we serve him and the way the clients face the tax authorities is also different." (Mr. Real).

What the informants in this study explained answered Ostas's (2020) proposition regarding tax advisor advocacy. If the system works effectively, the advocacy process must confirm tax interpretations based on data and facts to defend the client's interests. Furthermore, Mr. Real's statement prompted us to investigate further by connecting Apostol & Pop's (2019) findings that the current tax consulting domain is commercially oriented. Related to 'commercialization' and moral considerations that are the limits of tax advisor services, the following explanation of the informants:

"... to what extent is our assignment, there is a possibility of a legal obligation, as long as the risk can be minimized, it is fine, but if not, we should avoid it, which means we should resign." (Mr. Pro).

"... If we defend clients who are 'naughty,' we must set some limits. For example, our clients prefer to solve the problem with 'under the table' or

bribing the examiner or tax authority during the inspection. In this case, we will revoke a power of attorney. We will not defend this client if it is not consistent with morals. We will not maintain a bribe client." (Mr. Able)

Based on Mr. Able, we asked our informants about his willingness to solve client problems "under the table."

"... never, I don't dare, getting arrested would be a problem..." (Mr Real)

"... oh no, if we are too aggressive to be under the table, it will be like this (while displaying news of a tax advisor arrested by the Corruption Eradication Commission). (Mr Nice)

The analogy of tax advisor professionalism with football tournament reconstruction

Using football tournaments, we reconstruct the "daily life" of tax advisors within their profession's context, as Neuman (2014) described. At this point, we asked all of the informants, using the analogy of a football tournament with two competing teams, referees, line guards, coaches, supporters, team management, and what role you play in providing professional services to clients. Seven out of ten informants compared their role as team coach (taxpayer) to facing the Fiscal Team (state) for the following reasons:

"... we only prepare the materials required by the client to appear before the tax authorities." For instance, suppose one of our clients receives an SP2DK (Letter of Request for Explanation of Data and/or Information). We will prepare the calculation and response, but it is our clients's decision to deal with the tax authorities." (Mr Able)

"... because we have to both support and nurture or educate the players. The players are our clients."(Mr. Due)

"The coach is a strategist, as you know, how to regulate the match. Clients who play against the tax authorities. The game can be played monthly or yearly, but the activity must be ongoing with epic. If no one has a strategy, there is a risk of being incorrect through misrepresentation or overly aggressive planning. As a result of the tax consultant's position as a strategist, tax planning is expected to be neater, with fewer law violations ". (Mr. Nice)

"... because we need a strategy to succeed in winning, and winning means that if we have to pay taxes, the score will be low." (Mr. Like)

"... this trainer also gives a strategy on how to attack, but also signs that this is not allowed, that this violates right..." (Mr. Fine)

"... in our offices, we usually try to educate first, then provide guidance, but there are those who are "naughty," so we just go with the flow." (Ms. Ardor)

"... to train is to train how to win, not how to cheat. In this case, winning is determined by how efficiently tax obligations are met. (Mr. Pro)

We confirm the fair play in developing game strategies and the definition of victory in describing tax advisors' professional ethics in the perception of our informants. We hope can describe how tax advisors fulfill their roles as dual agents for taxpayers, as revealed by Mangoting et al. (2019).

"First and foremost, I will show them the right path, fair play. After all comprehensive elaboration, the clients will understand that it is difficult for us to cheat because all financial information systems are linked. If they still refuse to follow us, I will explain the consequences. For example, if they refuse to follow the minimum rules, we will inform them of the consequences." (Mr. Like).

"... tell them about the risks they will if they violate the rules. For example, the amount of the penalty if the violation is mild. If the violation is severe, it must face an examination or even to the Tax Court and criminalize" (Mr. Able)

"We can only remind and warn naughty clients ... Now we live in the era the tax office can access all information from the bank and other sources. We must be very rational if we want to cover up a case; we try to cover it, but The tax office already has the data." (Ms. Ardor)

"I do not dare to do tax advocacy such as elephant soccer, the results of which are regulated by bribery. I do not dare, and it is dangerous. If we are not caught while doing so, there is no such guarantee forever. The biggest cause is always an opportunity to replace tax inspectors. Do you have to cheat and want to bribe again? Surely the amount of rupiah is large. So, it is better not to do that." (Ms. Nice)

Informant awareness of fair play is a legal consequence that will be accepted (Raitasuo, 2021). In addition to the logic of legal risks, there is an intriguing explanation regarding "the awareness of informants that upholds fair play" with an understanding of the situation and the ability of the tax office to access financial information.

"... If you have trained many teams to win by playing just and epic games, winning does not mean you never lose, but even if you lose, you do not admit too many goals, many clients will know you, and you will have a value when helping your clients in dealing with tax officials." (Ms. Nice)

"... I am idealistic. Tax builds our country, so we always educate our clients. Maybe they do not want to be fair now, but they will do it in the next two or three years. So I motivate clients, with the hope of their contribution to the country will be more prominent later ... " (Mr Like)

"...Because I am also an educator and Muslim, I consider the moral aspect, so I have religious values." (Mr. Nice)

"... We are both religious people, right? Even though our religions are different, we serve the same God. We believe that in this world, we cannot rely on humans. If God is not pleased, our lives will be difficult." (Mr. Law)

According to the informants mentioned above, awareness of fair play stems not only from legal consequences but also business sustainability (Dewi et al., 2019), the consequences of business operations (Dewi et al., 2019), tax morale cultural (Andriani et al., 2022), religious dogmas (Fidiana, 2020; Ho & Wong, 2008; Payne & Raiborn, 2018), professional awareness as a citizen, and personal image.

CONCLUSION

By reconstructing his role in a football tournament, the tax advisors functioned like coaches for the taxpayers' team in a game against the tax authorities. Tax advisers still have confidence in the tax authorities, especially the tax court, and maintain fair play under normal circumstances. Tax consultants train clients to play "fair play" with the knowledge that the tax authorities can access financial information for each taxpayer.

While our findings suggest that tax advisors can increase citizen awareness by providing tax compliance education and prioritizing clients, they still serve clients with tax-aggressive behavior. We can only provide evidence that tax consultants will stop serving clients when they request tax disputes with matters that lead to crime. Future research can investigate this in more depth with an ethnographic approach.

The most significant consideration of tax advisors to provide advice and advisor is economical and legal considerations. The limit of commercialization of tax advisors' professionalism is the consequences of business operations, culture, religious dogmas, professional awareness as a citizen, and personal image. The findings can be a consideration by an authority authorized to regulate the profession of tax consultants and tax academics. Finally, we proposed that research on tax advisor professional behavior includes accounting and psychological aspects and a legal science perspective.

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