

Locus of Control as Moderator Machiavellian Nature and Risk Preferences Toward Ethical Decision Making of Tax Consultants in Malang



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ABSTRACT: This study aims to examine and analyze the effect of: 1) machiavellian nature on ethical decision making, 2) risk preference on ethical decision making, 3) locus of control on ethical decision making, 4) locus of control moderates machiavellian nature on ethical decision making, 5) locus of control moderates risk preference towards ethical decision making. This research was conducted at the Tax Consultant in Malang using an explanatory research approach with a census sample technique obtained as many as 91 employees. However, the data collected were 78 respondents. Data were collected using a questionnaire method given via google form sent directly to respondents, then analyzed using moderated multiple linear regression analysis. Before being analyzed, the classical assumption tests were carried out: heteroscedasticity, multicollinearity, and normality. The results show that: 1) machiavellian traits affect ethical decision making, 2) risk preferences affect ethical decision making, 3) locus of control affects ethical decision making, 4) locus of control strengthens the relationship between Machiavellian traits and ethical decision making, 5) locus of control strengthens the relationship of risk preference with ethical decision making.

KEYWORDS: Locus of Control, Machiavellian Nature, Risk Preferences, Ethical Decision Making

INTRODUCTION

Tax consultant profession is a profession that is full of problems in terms of ethical decisions, because it is often faced with ethical dilemmas that always threaten the professionalism of the profession. There is a case that occurred in the tax consultant profession, namely the case of a tax employee with the initials GT who involved a tax consultant with the initials S and T who helped his clients to commit fraud. The ethical dilemma faced by tax consultants makes them to make unethical decisions, because the economic rewards are quite material (<http://www.merdeka.com>: 2012). Santonius himself as a tax consultant is threatened with revocation of his license to practice consulting by the Director General of Taxes (<http://www.finance.detik.com>: 2012).

Budileksmana (2015) and Achmad (2014) stated that tax consultants have the functions of tax consulting, tax settlement, tax mediation, attorney at tax law, and agent of tax awareness. Hughes and Moizer (2015) divide the services provided by tax consultants into two types, namely tax compliance and tax planning/tax avoidance. Tax planning occurs when a tax consultant seeks to find ways to reduce the taxpayer's liability.

Furthermore, Christie and Geis (2017) in their research describe the Machiavellian personality as an antisocial personality, who does not pay attention to conventional morality and has low ideological commitment. Here, a Machiavellian has a tendency to be selfish, manipulative and aggressive. Interestingly, Machiavellian is a common and acceptable thing in the perception of the business profession but not the type of character that is attractive to the Tax Consultant profession. The tax consultant profession is required to have ethical responsibilities that are even more than the responsibilities of other professions. The existence of the profession is highly dependent on public trust as users of professional services. Therefore, the researcher used Machiavellian trait as a research variable.

Meanwhile, Gibson, et al (2019) stated that the tendency to take risks is one aspect that greatly influences decision making. Each decision has several possibilities or alternatives to choose from. The consequences are contained in each alternative decision. Tax consultants who are reliable in doing tax planning (tax planning) will provide aggressive recommendations to their tax clients.

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Ethical decisions are an inseparable part of the tax consulting profession. According to Terry quoted by Syamsi (2013) the definition of decision making is the selection of behavioral alternatives from two or more alternatives. According to Salusu (2013) the thing that distinguishes ethical decision making from other types of decision making lies in what are referred to as ethical principles. First, on the reasons used in making a decision. Second, on the fact that the decision maker accepts the principle in question as part of his moral view of good and bad. Ethical decision making is the process of selecting a method from several alternatives and the resulting decisions do not violate legal norms and can be morally justified. The results of several previous studies have inconsistent research results related to machiavellian nature and risk preferences on ethical decision making of tax consultants, presented in the following table 1:

Table 1. Summary of some conflicting previous research

No	Researcher/Year	Results
1	Kusuma et al/2016	Machiavellian nature partially affects ethical decision making.
2	Muliawaty & Sari/2020	Machiavellianism has no effect on ethical decisions.
3	Kusuma et al /2016	Risk preferences partially affect ethical decision making
4	Muliartini & Jati/2019	Risk preferences and current information have no effect on ethical decisions.
5	Noegroho/2017	Locus of control affects the response of public accountants in ethical decision making

Source: previous research will be processed in 2022

Locus of control affects the response of public accountants. The results of several previous studies above, the researchers added one variable, namely locus of control as a moderating variable with consideration because the results of previous studies were inconsistent. This refers to Jogiyanto (2018) the moderating variable was identified from previous studies which concluded that a causal relationship resulted in conflict, both conflicting in significance and conflict in direction. If the results of previous studies conflict or conflict, there may be other variables that moderate the previous causal relationship.

The novelty or uniqueness of this research is the existence of a locus of control as a moderating variable. Previous studies used multiple linear regression analysis, while the current study uses moderated regression analysis.

Based on this explanation, the purpose of this study is to examine and explain: 1) the influence of machiavellian traits on ethical decision making, 2) the effect of risk preferences on ethical decision making, 3) the influence of locus of control on ethical decision making, 4) locus of control moderating traits machiavellian on ethical decision making, 5) locus of control moderates risk preferences towards ethical decision making.

THEORETICAL REVIEW, RESEARCH FRAMEWORK AND HYPOTHESES

Christie and Geis (2017) state that Machiavellian is an antisocial personality, does not pay attention to conventional morality and has low ideological commitment. Individuals who have high Machiavellian traits do whatever is necessary to achieve their goals. These personalities tend to use fraudulent manipulative tactics in business and perform unethical actions. This indicates that individuals with high Machiavellian traits will be more likely to commit unethical actions compared to individuals with low Machiavellian traits. Suzila (2018) revealed that individuals with high Machiavellian traits tend to make decisions based on their personal desires using various means such as manipulation, lying and even violating ethics when faced with problems related to morals. Individuals with high Machiavellian traits prioritize matters related to money, power and competition. The difference between high and low Machiavellian can be seen from a person's motivation to behave.

Gibson, et al (2018) stated that the tendency to take risks is an aspect that greatly influences decision making. Each decision has several possibilities or alternatives to choose from. The consequences are contained in each alternative decision. A decision maker who tends to be averse to taking risks will set different goals, evaluate alternatives differently, and select alternatives that are different from what other decision makers would do in a similar situation. Individuals who are averse to taking risks will try to make choices that have a low level of risk or uncertainty, or a high degree of certainty about the outcome. According to Robbins & Judge (2018), risk preference is a personality that measures all its decisions with risk. Individuals who have the desire to obtain high returns will dare to take high risks (aggressive), while individuals with average returns will take lower risks (conservative).

Robbins and Judge (2018) state that the definition of locus of control is the degree to which individuals believe that they are the

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determinants of their own destiny. Rotter (2016) states that locus of control is a person's perspective on an event whether or not he can control (control) events that occur. occurs dividing the locus of control into two. The first, namely, internal locus of control are individuals who believe that they are in control of whatever happens to them. Second, external locus of control are individuals who believe that whatever happens to them is controlled by outside forces such as luck or chance.

According to Noviari and Suaryana (2018) an ethical decision is a decision that is both morally and legally acceptable to the wider community. There are 3 main elements in making ethical decisions, namely first, the moral issue, stating how far when someone takes an action, if he freely does it, it will result in harm (harm) or benefit (benefit) for others. The second is a moral agent, which is someone who makes moral decisions. And the third is the ethical decision itself, which is a decision that is legally and morally acceptable to the wider community. Furthermore, Noviari and Suaryana (2018) explain that a person's attitude towards each action, together with his subjective norm of the action, will affect individual considerations of each choice of action. In certain actions, a person will choose the best solution for each problem that arises. In this theory, attitudes are the result of beliefs and values of an action, while subjective norms are a person's beliefs about actions that may be taken by others. The action is formed at least meets both criteria, both attitude and subjective norms. Therefore, every consideration of decision making is influenced by individual attitudes and subjective norms they have.

The conceptual framework in this study explains that the Machiavellian nature and risk preference partially have a significant negative effect on ethical decision making with locus of control as a moderating variable. Based on the theoretical review and the results of several previous studies, the conceptual framework can be described as follows:

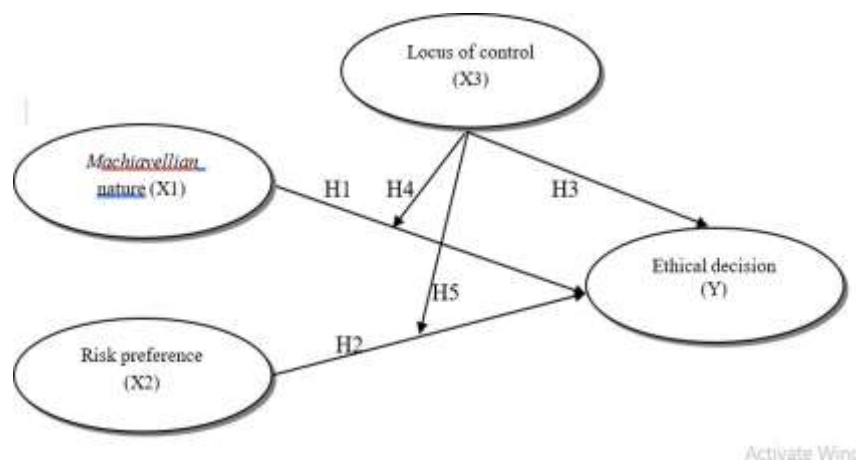


Figure 1: Conceptual framework

Based on the conceptual framework, the research hypothesis is as follows:

Hypothesis-1: Machiavellian traits affect ethical decisions. This hypothesis was developed from the research results of: Kusuma (2016), Noviari dkk. (2018), Pitaloka and Ardini (2017), Dewi and Dwiyantri (2020), Tofiq and Mulyani (2019), Muliawaty and Sari (2020) who prove that machiavellian nature influences ethical decisions.

Hypothesis-2: risk preferences affect ethical decisions. This hypothesis was developed from the results of his research by Kusuma (2016), Noviari (2018), Pitaloka and Ardini (2017), Dewi, and Dwiyantri (2020) which prove that risk preferences influence decisions. ethical.

Hypothesis-3: locus of control affects ethical decisions. This hypothesis was developed from the results of research by Muliawaty and Sari (2020) which prove that locus of control influences ethical decisions.

Hypothesis-4: locus of control strengthens the influence of machiavellian traits on ethical decisions. This hypothesis was developed from the results of Kusuma (2016), Noviari (2018), Pitaloka and Ardini (2017), Dewi and Dwiyantri (2020), Tofiq and Mulyani (2019), Muliawaty and Sari (2020) who prove that machiavellian nature influences ethical decisions. Furthermore, their research is Pratama and Wirama (2018), Tofiq and Mulyan (2019), Muliawaty and Sari (2020) which prove that locus of control has an effect on ethical decisions.

Hypothesis-5: locus of control strengthens the effect of risk preferences on ethical decisions. This hypothesis was developed from the results of his research by Kusuma (2016), Noviari (2018), Pitaloka and Ardini (2017), Dewi and Dwiyantri (2020) which prove that risk preferences affect ethical decisions. Furthermore, the results of his research are Tofiq and Mulyan (2019), Muliawaty and Sari. (2020) which proves that locus of control affects ethical decisions.

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RESEARCH METHODOLOGY

The type of research used includes explanatory research, namely research that explains the relationship between the variables studied through hypothesis testing (Singarimbun and Effendi, 2017).

The population in this study were employees who were directly involved in taxation work at Tax Consultants in Malang as many as 91 people (not including the leadership).

The sampling technique used is census sampling or saturated sample, where the entire population is used as a sample. According to Hermawan and Amirullah (2018) the sampling census includes all elements in the population or research object. Thus, the sample in this study were employees who were directly involved in taxation work at Tax Consultants in Malang as many as 91 people (not including the leadership).

This study uses qualitative data types sourced from primary data, namely respondents, namely employees who are directly involved in tax work at Tax Consultants in Malang as many as 91 people (not including the leadership).

The qualitative data relates to the research variables, namely: Machiavellian nature and risk preference independent variables with the notation x1 and x2, locus of control as moderating variable with notation x3 and ethical decisions as the dependent variable with notation y1; sourced from a Tax Consultant employee in Malang. The qualitative data is then quantified with a Likert scale, so that it can be analyzed using parametric statistics (Ferdinand, 2018) with the help of SPSS version 26 software.

In addition to qualitative data, this study also uses quantitative data sourced from secondary data, namely the Tax Consultant Personnel section in Malang Raya. The data is in the form of the number of Tax Consultant employees in Malang who are directly involved in tax work. Qualitative data was collected by giving questionnaires directly using google form to respondents via mobile phone or email, namely 91 employees of Tax Consultants in Malang. For each statement in the questionnaire, five alternative answers have been provided with a Likert scale (Ferdinand, 2018)

The analysis used to determine the effect of independent variables (X1 and X2) and moderating variables (X3) on the dependent variable (Y1) is the moderated multiple linear regression equation (Jogiyanto, 2018) with the formula:

$$Y1 = \beta_0 + \beta_1X1 + \beta_2X2 + \beta_3X3 + \beta_4X1*X3 + \beta_5X2*X3 + e$$

description:

Y1 = ethical decision

β_0 = constant

β_1 β_5 = regression coefficient of X1 X2*X3

X1 = machiavellian nature X2 = risk preference

X3 = locus of control

X1*X3 = machiavellian nature interacted with locus of control X2*X3 = risk preference interacted with locus of control

e = other variables not included in the model Hypothesis testing is used t-test, which is partially moderated multiple regression coefficient testing, by comparing the probability value or sig value. t-test with 5% alpha. If the probability value or the value of sig. t-test is smaller than 5% alpha, then X1, X2, and X3 have an effect on Y1. On the other hand, if the probability value or sig. t-test is greater than 5% alpha, then X1, X2, and X3 have no effect on Y1 (Ghozali, 2017).

Furthermore, to find out whether the X3 variable strengthens or weakens the X1 or X2 relationship with Y1, it can be seen on the positive or negative sign of the regression coefficient. If the sign is positive, it means that X3 strengthens the relationship of X1 or X2 to Y1. Conversely, if the sign is negative, it means that X3 weakens the relationship of X1 or X2 to Y1 (Ghozali, 2017).

RESULTS

The results of the moderating regression analysis are summarized in the table 2: Table 2: summary of the results of the moderated regression analysis.

information	Regression coefficient	p-value	conclusion
x1= machiavellian nature	-0.256	0.000 < 5%	hypothesis-1 accepted
x2= risk preference	-0.263	0.000 < 5%	hypothesis-2 accepted
x3=locus of control	0.184	0.000 < 5%	hypothesis-3 accepted
x1*x3= interaction x1 with x3	0.176	0.000 < 5%	hypothesis-4 accepted
x2*x3= interaction x2 with x3	1.163	0.000 < 5%	hypothesis-5 accepted

Source: primary data processed by researchers in 2022

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DISCUSSION

According to Annisa (2021), before making a decision, there are several processes that need to be passed to avoid mistakes, namely: 1). Investigate the situation or problem in detail; 2). Gather various kinds of information related to the situation; 3). Creating several good decision alternatives to be considered as options; 4). Identify the risks, feasibility, and implications of each decision option; 5). Choose the best solution or decision from the identification process that has previously been carried out; 6. Re-evaluate or double check decisions before they are implemented

The results of the study support the research findings of Adriana (2013) that the nature of machiavellianism is a proxy for moral behavior that can influence ethical decision making. Machiavellianism has been shown to have a negative effect on ethical decision making by tax consultants. The higher the tendency of a person's machiavellian nature, the lower the likelihood of behaving and making ethical decisions.

According to Philips and Gully (2018), there are two important things to understand related to the nature of Machiavellianism, namely the problem of loyalty and ethics. Machiavellian employees are less loyal to their jobs or organizations. People with high Machiavellian are less sensitive to ethics than people who have low Machiavellian and they are less amenable to ethical policies and rules. Zastrow (2019) explains that there are four Machiavellian characteristics that need to be understood, namely: 1). They have little emotional involvement in interpersonal relationships and are easy to manipulate others if followers are seen as impersonal objects; 2). They don't care about conventional morality, they take a benefit view (what they can get) rather than a moral view of interaction with others; 3). They have a sufficiently accurate perception of the needs of their followers that facilitates the ability to manipulate them; 4). They have low ideological commitment, they focus on manipulating others for their own interests rather than achieving long-term ideological goals. Robbins and Judge (2018) suggest that individuals with high machiavellian traits tend to be pragmatic, maintain emotional distance, and believe that the outcome is more important than the process. They do more manipulation, gain victory, not easily persuaded but more persuading. Some circumstances in which individuals with high machiavellian characters can develop well, first when they interact directly with other individuals, second is when they are in situations that are few rules, so that freedom of improvisation is possible and the third is emotional involvement with details. which is irrelevant to the success of bothering low Machiavellian individuals. McLaughlin (2018) states that humans in unethical behavior are expected as an additional construct of the influence of machiavellian traits and help stimulate differences in ethical behavior.

The results of this study support the research findings of Kusuma et al., (2016) that risk preferences have a negative effect on ethical decision making. Also supports his research (Adriana, 2018) that the level of risk preference tendency in tax consultants can influence ethical decision making. A tax consultant who dares to take high risks must be prepared to get the possible sanctions that will be obtained from the irregularities committed

Gibson et al (2018) stated that the tendency to take risks is one aspect that greatly influences decision making. Each decision has several possibilities or alternatives to choose from. The consequences are contained in each alternative decision. A decision maker who tends to be averse to taking risks will set different goals, evaluate alternatives differently, and select alternatives that are different from what other decision makers would do in a similar situation. Individuals who are averse to taking risks will try to make choices that have a low level of risk or uncertainty, or a high degree of certainty about the outcome. Individuals who have the desire to obtain high returns will dare to take high risks (aggressive), while individuals with average returns will take lower risks (conservative). Taking too much risk will certainly lead to unethical actions that can damage the reputation and career of a tax consultant (Kusuma et al., 2016). The high risk-taking tendency makes tax consultants able to receive monetary and non-monetary sanctions (Adriana, 2018)

The results of the study support the research findings of Muliawaty and Sari's research. (2020) locus of control affects the ethical decisions of tax consultants.

Rotter (2016) states that locus of control is one of the personality variables, which is defined as an individual's belief in being able to control one's own destiny. Individuals who have the belief that fate or events in their lives are under their control, are said to have an internal locus of control. While individuals who have the belief that it is the environment that has control over fate or events that occur in their lives are said to have external locus of control. For someone who has an internal locus of control will see the world as something that can be predicted, and individual behavior plays a role in it. Individuals who have an external locus of control will view the world as something that cannot be predicted, as well as in achieving goals so that individual behavior will not have a role in it. To be able to manage locus of control, it is necessary to understand the characteristics of locus of control by referring to Crider (2018), internal locus of control, the characteristics are: 1). Likes to work hard; 2). Have high initiative; 3). Always trying to find a solution to the problem; 4). Always try to think as effectively as possible; 5). Always have the perception that effort must be made if you want to succeed. External locus of control, the characteristics are: 1). Lack of

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initiative; 2). Easily give up, do not like to try because they believe that external factors control; 3). Lack of seeking information; 4). Have an expectation that there is little correlation between effort and success; 5). More impressionable and dependent on other people's cues.

Ituga (2017) explains that one of the efforts that can be made to improve internal locus of control is to use assertive training techniques. Assertive training technique is one of the techniques in behavioral counseling given to individuals who have difficulty accepting the fact that asserting or asserting oneself is a proper or correct action as long as it does not hurt or violate the rights of others. The procedure for implementing assertive training techniques, namely: rational strategy, identification of conditions that cause problems, determining final behavior, providing better behavioral models, carrying out exercises and practices and termination. Assertive training techniques in improving internal locus of control are the act of designing, formulating strategies and implementing assertive training techniques to increase confidence that he has great potential in achieving good performance so that he is oriented to maximum effort and is more active. The use of assertive training techniques to improve internal locus of control is based on the reason that assertiveness exercises are guided to build confidence in oneself and how to assert oneself through direct practice. Assertive training is given with the aim of correcting inappropriate behavior by changing emotional responses and eliminating irrational thinking so that with a low internal locus of control it is directed directly to being able to believe that he has control and the potential to be able to direct his life well so as to make individuals trying their best to improve their skills and abilities, believe in their potential, and try to overcome the obstacles they face that cause individuals to become more active, which has an impact on increasing their internal locus of control. This is in line with Gunarsa (2019) statement that assertive training techniques are given so that individuals have the ability to recognize and then evaluate or change ways of thinking, changing beliefs and feelings (about oneself and the environment) that are wrong by learning self-control skills and solving strategies. effective problem.

CONCLUSIONS AND RECOMMENDATIONS

The conclusions of this study are **first**, machiavellian nature affects ethical decision making; **second**, risk preferences influence ethical decision making; **third**, locus of control influences ethical decision making; **fourth**, locus of control moderates the machiavellian nature of ethical decision making; **fifth**, locus of control moderates risk preferences for ethical decision making.

The recommendations of this research are: **first**, in an effort to manage machiavellian nature, the Tax Consultant in Malang should understand that individuals with high machiavellian traits tend to be pragmatic, maintain emotional distance, and believe that results are more important than process. He manipulates more, gains victory, is not easily persuaded but is more persuasive. Some circumstances in which individuals with high machiavellian characters can develop well, first when they interact directly with other individuals, second is when they are in situations that are few rules, so that freedom of improvisation is possible and the third is emotional involvement with details. which is irrelevant to the success of bothering low Machiavellian individuals. **Second**, in an effort to manage risk preferences, the Tax Consultant in Malang should understand that individuals who have the desire to obtain high returns will dare to take high risks (aggressive), while individuals with average returns will take lower risks (conservative). Taking too much risk will certainly lead to unethical actions that can damage the reputation and career of a tax consultant. **Third**, in an effort to improve locus of control so that it has a good impact on ethical decision making, the Tax Consultant in Malang should understand the characteristics of locus of control, internal locus of control, namely: 1) likes to work hard; 2) have high initiative; 3) always trying to find a solution to the problem; 4) always try to think as effectively as possible; 5) always have the perception that effort must be made if you want to succeed. While the external locus of control, namely: 1) lack of initiative; 2) give up easily, do not like to try because they believe that external factors control; 3) lack of information seeking; 4) have an expectation that there is little correlation between effort and success; 5) more easily influenced and dependent on the guidance of others. **Fourth**, in an effort to improve locus of control so as to strengthen the relationship between machiavellian nature and risk preferences with ethical decision making, the Tax Consultant in Malang should conduct assertive exercises with the aim of correcting inappropriate behavior by changing emotional responses and eliminating irrational thoughts so that with low internal locus of control directed directly to be able to believe that individuals have control and potential to be able to direct their lives well so as to make individuals try their best to improve their skills and abilities, believe in their own potential, and try to overcome the obstacles they face. which causes individuals to become more active, which has an impact on increasing their internal locus of control.

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