

ETHICAL CHALLENGES IN TAX CONSULTANT PRACTICE: A LITERATURE REVIEW



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Abstract

The purpose of this study is to examine and analyze the role of tax consultant ethics on tax evasion practices using a Literature Review approach. The study was conducted by collecting and analyzing relevant scientific articles from the Google Scholar database using Publish or Perish within the period 2019-2025. Based on the literature selection process, 12 articles were obtained that were in accordance with the research topic. The results of the study indicate that tax consultant ethics, including integrity, objectivity, competence, and responsibility, have an important role in suppressing tax evasion practices. Tax consultants with high ethics tend to direct taxpayers to legal tax strategies in accordance with tax regulations, such as tax avoidance. In addition, individual factors such as Machiavellianism, locus of control, and love of money also influence the ethical decision-making of tax consultants. This study also shows that tax consultants play a role as mediators between taxpayers and the government in improving tax compliance through education and assistance. Therefore, strengthening the professional code of ethics, increasing supervision, and developing the competence and integrity of tax consultants are important steps in minimizing tax evasion practices and increasing taxpayer compliance.

Keywords: Tax Consultant Ethics, Tax Evasion, Literature Review

INTRODUCTION

Tax is a mandatory contribution to the state owed by individuals or entities that is mandatory and based on law, without direct compensation and is used for state purposes for the welfare of the community. Tax is the main source of state revenue used to finance various development programs and public services. However, the level of tax compliance remains a significant challenge. According to the report "Government at a Glance: Southeast Asia 2025" published by the Organization for Economic Co-operation and Development, tax revenue performance in Indonesia is still relatively low compared to countries in the Southeast Asian region. In 2023, Indonesia's tax ratio to Gross Domestic Product (GDP) was recorded at 12.05%, which is below the regional average of 14.3%. When compared to other countries in the region, Indonesia's performance shows a significant gap. For example, Vietnam was able to record a tax ratio of 16.8%, or almost 5 percentage points higher than Indonesia. In addition, the Philippines and Thailand also recorded better performance with ratios of 17.9% and 17.1%, respectively. In this context, Indonesia's tax ratio is only slightly higher than Laos, which has a tax ratio of 11.0%. This gap becomes even more pronounced when compared to developed countries within the Organisation for Economic Co-operation and Development (OECD), which have an average tax ratio of around 34.0%. This figure indicates that Indonesia's tax revenue capacity still lags far behind globally.

Furthermore, based on historical trends, Indonesia's tax ratio has also shown relatively stagnant movement in recent years. In 2019, the tax ratio was recorded at 11.59%, then experienced a slight increase to 12.07% in 2022, and then experienced a slight decline again to 12.05% in 2023. This condition indicates that efforts to optimize tax revenue still face various challenges, including low levels of taxpayer compliance and the potential for tax avoidance and evasion (Simanjuntak, 2025). This low tax ratio is inseparable from the persistence of tax avoidance and evasion practices by taxpayers. These practices not only reduce potential state revenue but also reflect weak compliance with tax regulations. In this context, behavioral and ethical factors are important aspects that influence taxpayer decisions in fulfilling their tax obligations. One party that plays a strategic role in influencing taxpayer behavior is a tax consultant.

Tax consultants serve as professionals who assist taxpayers in fulfilling their tax obligations in accordance with applicable regulations. In this context, the role of tax consultants is crucial because they are directly involved in the taxpayer's tax planning and reporting process. Tax consultants often face a dilemma between fulfilling their clients' interests in minimizing their tax burden and their obligation to comply with applicable tax regulations. Therefore, the ethics of tax consultants are a key factor in determining whether their actions remain within the law or lead to tax evasion. Tax consultant ethics reflect moral principles and professionalism in providing tax services, such as integrity, objectivity, and responsibility for legal compliance. Tax consultants with strong ethics tend to avoid fraudulent practices and encourage taxpayer compliance. Conversely, weak ethics can open up opportunities for tax evasion, especially when there is pressure from clients and opportunities in digital systems. Research by (Anton et al., 2021) shows that tax consultants help MSMEs simplify tax calculations, reduce errors, and ensure they fulfill their tax obligations more accurately. This also helps MSMEs avoid potential sanctions from tax authorities. Meanwhile, according to research conducted by (Nugraheni & Sunaningsih,

2021), consultants play a role in influencing taxpayer compliance behavior and helping taxpayers fulfill their tax obligations.

Based on this phenomenon, it is important to comprehensively examine the role of tax consultant ethics in tax evasion practices through a literature review approach. Although research on tax consultant ethics and tax evasion practices has been widely conducted, most previous studies still focus on external factors, such as tax regulations, tax sanctions, client pressure, and the tax administration system. Meanwhile, research that discusses the influence of individual factors of tax consultants, such as Machiavellianism, locus of control, competence, and integrity on ethical decision-making is still relatively limited. Furthermore, most previous studies use a quantitative approach, so studies through a literature review approach regarding the role of tax consultant ethics in suppressing tax evasion practices are still rare. The novelty of this study lies in the analysis of the role of tax consultant ethics in tax evasion practices through a literature review approach by integrating individual factors such as Machiavellianism, locus of control, and tax consultant competence in ethical decision-making. This study provides a more comprehensive perspective than previous studies, which mostly only focused on external tax factors. Therefore, this study aims to analyze the role of tax consultant ethics in suppressing tax evasion practices and identify the influence of individual factors on ethical decision-making of tax consultants. This research is expected to contribute to the development of tax policies and increasing the professionalism of tax consultants.

REVIEW OF LITERATURE

Tax Consultant

A tax consultant is a party that assists taxpayers in fulfilling their tax rights and obligations by providing consulting services in accordance with applicable tax regulations (Nugraheni & Sunaningsih, 2021). Tax consultants are responsible not only to their clients but also to the government as mediators between taxpayers and tax authorities. Tax consultants play a role in providing education, assistance, and guidance regarding taxation in accordance with applicable regulations, as well as helping to increase taxpayer awareness and compliance, which is expected to create a more effective and efficient tax system.

Tax Consultant Ethics

Tax consultant ethics is a set of moral principles that guide tax consultants in their professional endeavors, including accuracy, thoroughness, competence, objectivity, integrity, and courtesy (Kurniawan et al., 2013). Independence, professionalism, and integrity are key pillars that tax consultants must possess in conducting their business. Professionalism in the tax sector demands a high level of honesty to gain public trust. Therefore, tax consultants must not engage in manipulative behavior, submit baseless reports, make false statements that mislead clients or authorities, or fail to present important and relevant information accurately (Nugraheni & Sunaningsih, 2021). The application of good ethics is the foundation for tax consultants to maintain professionalism and trust with clients. Tax consultants are often faced with a dilemma between the client's interest in minimizing tax burdens and the obligation to comply with tax regulations. Therefore, professional ethics is key in determining whether decisions made comply with applicable rules and laws or lead

to tax evasion. Tax consultants who have high ethics tend to reject actions that lead to tax evasion and prioritize compliance with applicable tax regulations.

Tax Evasion

Understanding various tax management strategies is crucial for distinguishing between permissible and unlawful actions. In tax practice, there is a distinction between tax avoidance and tax evasion that both taxpayers and tax consultants need to understand. Tax avoidance is an effort to reduce, avoid, or alleviate the tax burden through various means in accordance with applicable laws and regulations (Gultom, 2021). Meanwhile, according to legal provisions, tax evasion is classified as a violation in which a taxpayer intentionally manipulates, reduces, or eliminates their tax obligations illegally. The main focus of this violation is to avoid mandatory contributions or manipulate the tax base to lower it. The mechanism often used in this manipulative practice is to disguise or conceal a portion of their income and earnings (Gultom, 2021). The distinction between these two practices is crucial for tax consultant ethics, as tax consultants are required to be able to distinguish between legally permissible actions and those that violate them. Professional tax consultants will guide clients toward legitimate tax avoidance strategies and avoid tax evasion practices that can be detrimental to the state.

Theory of Planned Behavior

The theory of planned behavior developed by Ajzen is the main framework for understanding individual behavior through intention. In the context of taxation, a tax consultant's behavior in supporting or rejecting tax evasion practices is determined by their intentions, which are influenced by three main pillars: attitude toward behavior, subjective norms, and perceived behavioral control (Danarti et al., 2021). Research conducted by (Anugrah & Fitriandi, 2022) shows a significant influence between attitude variables and tax compliance intentions. This study states that intention is shaped by attitude; the more positive a person's attitude towards taxation, the higher their intention to comply. Furthermore, according to (Ari, 2019), attitudes and subjective norms have a positive effect on tax compliance intentions, and tax compliance intentions have a positive effect on tax compliance behavior. Therefore, strengthening professional ethics and morals is key in shaping intentions to minimize tax evasion practices.

Individual Factors That Influence Tax Consultant Ethics

Tax consultants' ethical decision-making is influenced not only by their professional code of ethics but also by individual factors originating from within the tax consultant. These factors can influence the tax consultant's thinking, attitudes, and behavior when facing ethical dilemmas in the tax sector. Some individual factors that influence ethical decision-making include Machiavellianism, locus of control, and love of money. Machiavellianism is an individual personality trait reflected in manipulative behavior, minimal empathy, frequent dishonesty, and neglect of moral responsibility for personal gain (Wiharsianti & Hidayatulloh, 2023). Tax consultants with high levels of Machiavellianism tend to be more permissive towards unethical acts, including tax evasion. Conversely, an internal locus of control reflects the belief that one's own actions and decisions determine the outcome. Tax consultants with an internal locus of control tend to be more able to maintain ethical decisions and adhere to the professional code of ethics (Widiyanti & Suhendra, 2025). Furthermore, competence is also an important factor in ethical decision-making. Highly competent tax consultants will have a better understanding of tax regulations, enabling them to distinguish

between legal actions, such as tax avoidance, and illegal actions, such as tax evasion (Sundari et al., 2021). Another factor is the love of money. The love of money is defined as a psychological variable that represents an individual's obsession and interest in financial aspects (Wiharsianti & Hidayatulloh, 2023). A strong love of money can drive unethical behavior, but tax consultants with integrity and professional ethics are still able to control such behavior.

The Relationship Between Tax Consultant Ethics And Tax Evasion

Tax consultant ethics are closely related to tax evasion practices because tax consultants play a direct role in assisting taxpayers with tax planning, calculation, and reporting. Tax consultants with a high level of professional ethics tend to uphold the principles of integrity, objectivity, and compliance with tax regulations. Therefore, they will avoid and reject illegal tax evasion practices. This is revealed in research (Khairunisa et al., 2022), which shows that tax consultants tend to carry out their professional role in accordance with the Code of Ethics by guiding clients towards safe and regulatory-compliant tax planning strategies, rather than recommending aggressive actions. In addition to ethical factors, tax consultant behavior is also influenced by individual factors such as Machiavellianism, locus of control, competence, and personal integrity. Tax consultants with a high level of integrity and self-control tend to maintain ethical decisions and reject actions that are detrimental to the state. Therefore, strengthening professional ethics, supervision, and improving the competence of tax consultants are crucial in minimizing tax evasion practices and increasing taxpayer compliance.

RESEARCH METHOD

This study uses a literature review method to identify, examine, and analyze previous research related to the role of tax consultant ethics in tax evasion practices. A literature review is a researcher's effort to find, collect, and analyze various information from library sources, which is then compiled into a systematic study (Akbar et al., 2021). The type of data used in this study is secondary data obtained from various literature sources, such as national journals, international journals, and books relevant to the research topic. The data collection process was carried out through a search of the Google Scholar scientific database with the help of the Publish or Perish (PoP) application. The literature search used the keywords "tax consultant ethics" and "tax evasion" for the 2019–2025 publication period.

Based on the search results using predetermined keywords, 100 articles were obtained. A selection process was then conducted based on the suitability of the research topic, year of publication, availability of full text, and relevance of the discussion to tax consultant ethics and tax evasion practices. Articles that only discussed general tax compliance, tax avoidance without any connection to tax consultants, or did not discuss ethical aspects were excluded from the analysis. After the selection process, 12 articles met the criteria and were used in the research.

The collected data was then analyzed through full-text reading to ensure the content aligns with the research focus. At this stage, data extraction was also carried out, noting important information, such as author names, year of publication, research objectives, research methods, and key findings. The analysis results were then synthesized to identify research patterns, similarities, differences, and gaps in the literature.

Table 1.
Journal Article Identity

No	Author and Year of Publication	Research Title	Key Findings
1.	(Khairunisa et al., 2022)	Tax evasion and the role of tax consultants in preventing it. Case study in the Samarinda City Pratama Tax Service Office area.	Taxpayers use tax consultants due to limited tax knowledge and to increase efficiency. Taxpayers tend to choose honest consultants who provide conservative advice. Tax consultants play a role in preventing tax evasion through education and compliant tax planning.
2.	(Manurip et al., 2022)	Analysis of Understanding and Ethical Perception from the Tax Consultant's Perspective Regarding Active Tax Avoidance in the Form of Tax Avoidance and Tax Evasion (Study of Tax Consultants in Bitung and Manado Cities)	Tax consultants understand the difference between tax avoidance and tax evasion. Tax avoidance is considered relatively ethical under certain circumstances, while tax evasion is considered unethical because it violates norms and laws.
3.	(Sugiyanti et al., 2023)	Determining Professional Ethics As A Mediator Against Tax Avoidance (Study On Malang Regional Tax Consultant)	Professional ethics has been shown to mediate the influence of the culture of <i>ewuh pakewuh</i> and professional commitment on tax avoidance practices. The stronger the professional ethics, the greater the influence of these factors on tax decisions.
4.	(Melati et al., 2024)	Literature Review: Analysis of the Influence of Machiavellianism, Ethics, and Social Responsibility on Tax Consultants' Ethical Decision-Making	Machiavellianism has a negative influence on the ethical decisions of tax consultants, while ethics and social responsibility tend to support more ethical decision-making.
5.	(Tirtana & Sadiqin, 2021)	Professional Ethics of Tax Consultants to Increase Public Awareness and Compliance as Taxpayers	The application of professional ethics by tax consultants can increase public awareness and compliance in fulfilling tax obligations.
6.	(Widiyanti & Suhendra, 2025)	The Influence of Professional Ethics, Tax	Professional ethics, tax consultant competence, and Machiavellianism

		Consultant Competency, and Machiavellianism on Ethical Decision-Making of Tax Consultants Moderated by Locus of Control (Case Study of Members of the Indonesian Tax Consultants Association at Banten Region)	significantly influence ethical decision-making. Locus of Control only moderates the relationship between professional ethics and ethical decisions but does not moderate competence and Machiavellianism.
7.	(Ivantio & Wibowo, 2023)	Implementation of Tax Avoidance Treatment by Tax Practitioners Based on Ethical Decisions	Tax practitioners understand tax avoidance and apply it ethically. Experience, moral values, locus of control, and good intentions motivate tax practitioners to engage in tax avoidance while remaining in accordance with norms and regulations.
8.	(Sundari et al., 2021)	The Influence of Professional Ethics and Competence on Ethical Decision Making of Tax Consultants in Surabaya	Professional ethics and competence have a positive influence on ethical decision-making by tax consultants, both partially and simultaneously.
9.	(Balqis & Supratiwi, 2023)	The Role of the Code of Ethics in Maintaining the Integrity of Tax Consultants	Experienced tax consultants maintain legal and ethical tax avoidance practices, prioritizing conscience, personal responsibility (locus of control), and good intentions. Integrity is maintained because tax consultants have a low love of money and Machiavellianism.
10.	(Khairannisa & Cheisviyanny, 2019)	Analysis of the role of tax consultants in taxpayer compliance in fulfilling tax obligations	The role of tax consultants has been proven to help improve taxpayer compliance. Most taxpayers choose consultants who provide conservative advice and help fulfill tax obligations correctly.
11.	(Billa et al., 2020)	Tax Evasion and Its Influencing Factors: A Study at the Tampan Pekanbaru Pratama Tax Office	Distrust in the fiscus and subjective norms do not influence tax evasion, on the contrary the taxation system influences tax evasion, a good system

			can reduce the tendency of taxpayers to commit tax evasion.
12.	(Klau & Puspita, 2025)	Analysis of the Role of Tax Consultants in Tax Compliance of MSME Clients	MSMEs face various tax challenges, such as a lack of knowledge, bookkeeping, and understanding of tax applications. Tax consultants help overcome these challenges, thereby improving taxpayer compliance.

RESULTS AND DISCUSSION

Bibliometric Analysis and Keyword Visualization

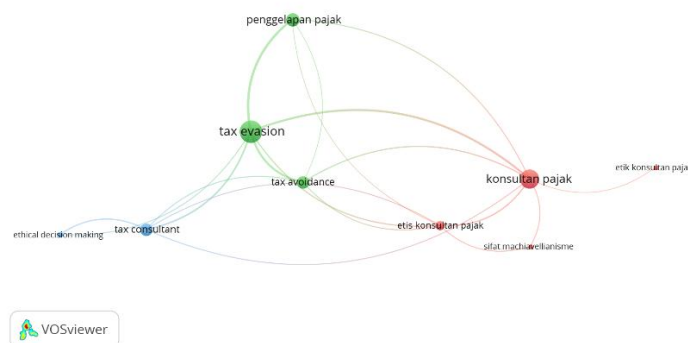


Figure 1.
Visualization of Author Keyword Network in Cluster
Source: Processed Data (2026)

Figure 1 shows the relationship between keywords used in research on tax consultant ethics and tax evasion. The most dominant keywords are tax evasion, tax consultant, professional ethics, tax avoidance, and ethical decision-making. The strong relationship between these keywords indicates that previous research has focused more on the role of professional ethics and individual factors in influencing tax consultant decisions regarding tax avoidance and evasion practices. The connecting line between tax consultant and tax evasion strengthens the research relationship between tax consultant professional ethics and tax evasion. Furthermore, the network visualization shows a strong connection between the keywords tax consultant and tax evasion, indicating that the role of tax consultants in preventing and influencing tax evasion practices is one of the most widely studied topics. The visualization also shows the emergence of keywords such as Machiavellianism, locus of control, and love of money, indicating the growing attention of researchers to individual factors that influence ethical decision-making by tax consultants. Based on this pattern of interconnectedness, research in this field can be grouped into several main themes, namely the professional ethics of tax consultants, individual factors that influence ethical decisions, the role of tax consultants in increasing taxpayer compliance, and tax avoidance as a legal alternative in tax planning.

Professional Ethics of Tax Consultants in Reducing Tax Evasion

Most studies indicate that the pillars of professional ethics, such as integrity, objectivity, and adherence to the IKPI code of ethics, are the primary factors influencing tax consultants' decisions when facing tax dilemmas. Ethics encompassing integrity, objectivity, responsibility, and adherence to the professional code of ethics have been shown to encourage tax consultants to reject tax evasion practices and direct clients toward legal tax strategies. This suggests that trust in the professionalism of tax consultants is a crucial factor in increasing taxpayer compliance. Taxpayer trust in tax consultants is inextricably linked to how tax consultants apply their ethics and code of ethics in carrying out their responsibilities to clients. This finding is consistent with research conducted by Sundari et al. (2021), which concluded that professional ethics and competence significantly influence ethical decision-making in tax consultants. According to Widiyanti & Suhendra (2025), professional ethics, competence, and Machiavellianism significantly influence ethical decision-making in tax consultants. Tax consultants with high ethical standards tend to reject practices that lead to tax evasion and prefer legal strategies such as tax avoidance within the framework of applicable regulations. This was expressed by (Widiyanti & Suhendra, 2025) regarding the ethical perception of tax consultants regarding tax evasion, namely that they consider tax evasion to be an unethical act or to violate mutually agreed norms or values.

Although all studies agree that tax evasion is unethical and against the law, there is a common view that tax avoidance is still ethically acceptable as long as it is carried out within the framework of applicable tax regulations. From this perspective, tax consultants with high integrity tend to direct clients towards legal tax planning strategies rather than suggesting actions that lead to tax evasion. This finding aligns with research conducted by Ivantio & Wibowo (2023) and Balqis & Supratiwi (2023), which states that tax avoidance is a legal action that exploits regulatory loopholes as long as it is carried out in accordance with applicable rules and laws. Therefore, professional ethics can be viewed as an internal control mechanism capable of minimizing tax evasion practices while maintaining a balance between taxpayer interests and compliance with tax regulations. However, most research still focuses on the individual ethical aspects of tax consultants, while the influence of external factors such as client pressure, organizational culture, and the development of digital tax systems on tax consultants' ethical decision-making remains relatively limited and warrants further study.

Individual Factors Influencing Tax Consultants' Ethical Decision Making

Literature reviews indicate that tax consultants' ethical decisions are influenced not only by adherence to professional codes of ethics but also by individual characteristics and psychological conditions. Several studies have found that factors such as Machiavellianism, locus of control, integrity, professional commitment, and love of money play a role in shaping how tax consultants respond to tax dilemmas. This is consistent with research (Melati et al., 2024), which shows that tax consultants with Machiavellian traits tend to use manipulative tactics to achieve personal goals or client interests, even if this involves unethical actions. Conversely, consultants with an internal locus of control and a high level of integrity are better able to maintain ethical decisions in tax practice. Strengthening individual moral values is an important aspect in enhancing the professionalism of tax consultants. This statement is supported by research (Sugiyanti et al., 2023), which found that professional ethics can mediate/strengthen the influence of the *ewuh pakewuh* culture on tax enforcement, and

professional ethics can also mediate/strengthen the influence of professional commitment on tax enforcement. To improve the professional ethics of a tax consultant employee, it is necessary to understand and comply with the IKPI Code of Ethics, including acting chivalrously, being honest in maintaining justice and truth based on high and noble morals, and in carrying out their duties always upholding the law and the 1945 Constitution of the Republic of Indonesia.

The results of the study indicate a relatively consistent pattern that Machiavellianism tends to negatively influence ethical decision-making. Individuals with high levels of Machiavellianism are more oriented towards achieving personal goals and interests, thus potentially being more permissive towards actions that deviate from ethical principles. Conversely, internal locus of control, personal integrity, and professional commitment were found to strengthen the tendency of tax consultants to maintain ethical decisions when facing pressure from clients and the work environment (Widiyanti & Suhendra, 2025). This finding is supported by the results of the keyword network visualization in Figure 1. The visualization shows that keywords such as Machiavellianism, locus of control, professional ethics, and tax consultant have quite strong interest in the research network. This condition indicates that research on tax evasion does not only focus on aspects of tax regulations, but also on psychological factors and individual behavior that influence the professional decisions of tax consultants. In other words, existing studies tend to view the ethical behavior of tax consultants as the result of the interaction between personal and professional factors. However, most studies still focus on the influence of individual psychological factors separately. Research integrating individual factors with organizational factors, client pressure, work culture, and developments in tax technology remains relatively limited. This suggests an opportunity for further research to develop a more comprehensive model to explain the ethical behavior of tax consultants.

The Role of Consultants in Improving Taxpayer Compliance

The literature shows a consistent pattern that tax consultants function as mediators between taxpayers and tax authorities. Tax consultants not only assist with tax administration but also provide education, assistance, and guidance in fulfilling tax obligations. Therefore, tax consultants play a crucial role in maintaining the relationship between tax authorities and taxpayers (Tirtana & Sadiqin, 2021). Therefore, a tax consultant's responsibility to clients extends beyond providing tax calculation and reporting services to provide education and guidance to taxpayers to ensure compliance with applicable laws and regulations. Furthermore, taxpayers require assistance to minimize the risk of errors and tax sanctions, as well as implementing tax avoidance strategies within legal boundaries to optimize their tax obligations. Studies (Khairannisa & Cheisviyanny, 2019) and (Khairunisa et al., 2022) indicate that taxpayers prefer honest tax consultants, namely consultants who provide conservative advice and prioritize compliance. These findings demonstrate that trust and professionalism are important factors in the relationship between taxpayers and tax consultants. Taxpayers tend to prefer consultants who can provide legal certainty and minimize tax risks compared to consultants who offer aggressive tax strategies.

Various studies have shown that taxpayers use tax consultant services for several reasons, as stated by (Klau & Puspita, 2025), namely that MSMEs experience difficulties in managing their tax obligations due to various limitations, ranging from a lack of skilled human resources, technical unfamiliarity with application usage or payment procedures, to

the absence of a streamlined financial accounting system. Overall, research results indicate that tax consultants also play a role as mediators between taxpayers and the government in improving tax compliance through education and assistance regarding tax issues faced by clients. However, most research still focuses on the role of tax consultants from the taxpayer's perspective. Studies on the effectiveness of the role of tax consultants in supporting digital tax administration transformation and increasing voluntary taxpayer compliance are still relatively limited and require further research.

Factors Causing Tax Evasion and Efforts to Prevent It

The literature shows that tax evasion is an illegal act that violates tax regulations and is fundamentally different from tax avoidance, which is still considered a legal strategy to reduce the tax burden by exploiting existing regulatory loopholes. While tax evasion is considered an illegal act that violates the law, the synthesis results indicate that tax evasion practices carried out by taxpayers can be caused by several factors, namely because taxpayers perceive unfairness in the tax system and regulations and the lack of benefits felt by taxpayers after paying taxes. Furthermore, taxpayers' lack of understanding of the tax rules and regulations applicable in Indonesia can also be a major reason for evasion practices (Khairunisa et al., 2022). These findings indicate that tax evasion behavior is not solely influenced by individual intentions, but also by how taxpayers view the applicable tax system.

Furthermore, research shows a consistent pattern: the better a taxpayer understands and implements the tax system, the lower their tendency to engage in tax evasion (Billa et al., 2020). This finding indicates that improving tax literacy and the quality of tax administration can be important instruments in suppressing tax evasion practices. In this context, tax consultants play a strategic role as parties who can help improve taxpayer understanding and compliance through education, consultation, and tax assistance. The presence of tax consultants not only helps taxpayers fulfill their tax obligations correctly but also contributes to minimizing the risk of tax evasion. However, most research still focuses on individual factors and taxpayer perceptions, while the influence of digital tax transformation, the use of information technology, and data-based supervision on preventing tax evasion remains relatively limited and warrants further study.

CONCLUSION

Based on the analysis of 12 articles reviewed, it can be concluded that the professional ethics of tax consultants play a significant role in suppressing tax evasion practices. The literature synthesis revealed four main themes: professional ethics of tax consultants, individual factors influencing ethical decision-making, the role of tax consultants in improving taxpayer compliance, and tax avoidance as a legal alternative in tax planning. In general, professional ethics, encompassing integrity, objectivity, and responsibility, have been shown to guide tax consultants in making decisions that comply with tax regulations and avoid tax evasion practices. Furthermore, tax consultants also act as mediators between taxpayers and the government through education, mentoring, and providing guidance that supports increased tax compliance. On the other hand, individual factors such as Machiavellianism, locus of control, competence, and professional commitment also influence how professional ethics are applied in practice. Tax consultants with high integrity and competence tend to reject tax evasion practices and prefer legal tax strategies, including

tax avoidance carried out in accordance with applicable regulations. Therefore, strengthening the professional code of ethics, improving competency, and supervising the practice of the tax consultant profession are important steps in creating a better tax system and increasing taxpayer compliance.

Although various studies have explained the influence of professional ethics, individual factors, and the role of tax consultants on preventing tax evasion, several research gaps remain. Most studies focus on individual factors and taxpayer perceptions, while the influence of organizational factors, client pressure, digital transformation of taxation, and the use of information technology on the ethical behavior of tax consultants remains relatively limited. Furthermore, the majority of studies use a quantitative approach, thus not fully revealing the ethical decision-making process of tax consultants in practice. Based on these gaps, further research is recommended to examine external factors influencing the ethical behavior of tax consultants, particularly in the context of the digitalization of the tax system. Future research could also use a qualitative or mixed methods approach to gain a more comprehensive understanding of the ethical decision-making process of tax consultants. Thus, the research results are expected to provide a more relevant contribution to the development of tax consultant professionalism and the formulation of future tax policies.

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