

Determining Factors that Affect Tax Professional's Ethics Intention

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Determining Factors that Affect Tax Professional's Ethics Intention

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³Abstract

Purpose: This study aims to forecast the inclinations of tax professionals to engage in ethical conduct within their work setting, by examining the impact of their immediate social circle, personal attitudes, and organizational support.

Method: The study utilizes a sample of individuals, both as tax consultant business owners and tax professionals working in a company. Data collection was conducted by distributing questionnaires through Google Forms. A total of 90 questionnaires were analyzed using Partial Least Squares.

Findings: The findings of this study identify that perceived organizational support and subjective norm has a role in influencing the ethical intentions of tax professionals. Furthermore, it is proven that the attitude of tax professionals can mediate the impact of perceived organizational support on ethical intentions. In fact, the role of attitude, influenced by subjective norm, has a greater influence on enhancing the ethical intentions of tax professionals compared to the absence of subjective norm without the role of attitude aspect. The variable in question exhibits an inverse relationship with perceived organizational support, wherein the latter exerts a more significant impact independent of attitude mediation.

Novelty: This research is beneficial for regulators and professional associations as regulators to systematically enhance integrated organizational support within the work environment to influence the ethical intention of tax professionals.

Keywords: *Subjective Norm, Perceived Organizational Risk, Attitude, Ethical Intention, Tax Professional*

INTRODUCTION

In April 2023, a large-scale money laundering case involving dishonest tax authorities and tax experts led to clarification to calm taxpayers and minimize resistance to fill Annual Tax Report (SPT). According to Yustina & Hertiningtyas (2021), tax evasion is the primary issue influencing tax revenue. This event has created an urgent need for research on professional ethics. The demand for tax consulting services is triggered by the existence of the Self-Assessment system, in which taxpayers have limited knowledge on tax regulations. These limitations cause taxpayers to easily become emotional, angry, fearful, and self-

blaming (Privitera et al., 2021). Another factor is the complexity of tax regulations, which necessitates competent tax consultants to fulfill tax obligations (Musimenta, 2020).

The weaknesses in tax regulations create loopholes, and any inconsistency in interpreting tax regulations can lead compliant taxpayers to resort to deceit. It is not surprising that taxpayers require the services of tax consultants who can manage the negative emotions of taxpayers (Seno et al., 2022). The profession of tax consultants is under increasing pressure due to allegations of aggressive tax evasion supported by tax consultants' advice (Pickhardt & Prinz, 2014). Therefore, this research refers to the perspective of Doyle et al. (2022) on the importance²⁹ of initiating current research that delves into the ethical issues of tax consultants in every mission to enhance tax compliance and reduce tax evasion.

Ethical issues arise due to the challenging position of tax consultants who struggle to serve two masters, namely the taxpayer as their client and the government as their principal (Yustina & Hertiningtyas, 2021; Mangoting et al., 2019). In practice²³, it is not easy for individuals to make ethical decisions as it heavily depends on their ability to identify ethical dilemmas and evaluate them in specific situations (Owusu et al., 2021; Dunn & Sainty, 2019). Attitude plays a central role in discussing individual behavior. Attitude is linked to an individual's moral responsibility to behave in accordance⁷ with prevailing norms and regulations (Pui Yee et al., 2017). The concept of attitude is one of the dimensions in the Theory of Planned Behavior (TPB), which is often utilized to understand behavioral intentions (Ajzen, 1985).

In the TPB, attitude towards behavior is a crucial factor that can predict an individual's actions. Low et al. (2017) explain that someone's³¹ ethical intentions are significantly influenced by an attitude that convinces them of the importance of ethics and social responsibility in their work. Individuals with high self-efficacy generate an attitude that adds value to a behavior, thus impacting their intentions to act positively (Malmström & Öqvist, 2018). Moreover, an individual's perceptions, perspectives, and recognition of the importance of ethical issues contribute to their intentions to behave ethically (Valentine & Godkin, 2019).

Many studies have focused on individual aspects based on the TPB to investigate their intention to act ethically (Low et al., 2017). However, forming ethical behavior is a multidimensional process, and factors such as attitude within the TPB framework are still necessary in certain circumstances to influence intention²⁰ to engage in the behavior (Fulmore et al., 2022). This research then adds the concept of Perceived Organizational Support (POS). This concept is based on the Social Exchange Theory, which suggests that employees perceive their jobs as reciprocal relationships. When companies reward their employees and provide them with broad access to resources and benefits, the reciprocal response is that employees exhibit positive behaviors that impact the company's performance (Eisenberger et al., 2002).

3 Previous studies have demonstrated the influence of POS on an individual's attitude (Beheshtifar & Zare, 2012; Tuan Mansor et al., 2022). POS which refers to the process of social exchange, is a key factor connecting ethical leadership to the commitment of its followers. Additionally, POS provides an understanding of how ethical leadership operates, which impacts employee attitude and commitment (Kim & Vandenberghe, 2021).

Past research shows that ethical intentions are subjected to the social beliefs of others (Zhai et al., 2023). Personal norms, subjective norms, injunctive norms, and descriptive norms become professional guidelines for refusing to participate in unethical acts (Greppin et al., 2017). These factors can be interpreted by the presence of social pressure or expectations that individuals have from their social group to do or not perform certain behaviors (Ajzen, 1985). When tax professionals believe in their attitude or view that ethical leadership in themselves has an impact on the public interest, that belief embodies the intention to behave ethically (Al-Zaqeba & Al-Rashdan, 2020; Chan & Song, 2021; Low et al., 2017; Malmström & Öqvist, 2018; Payne et al., 2019). Simply examining how subjective norms affect intention is not enough for this study. This study adopts Khang et al. (2012), who explain that reference groups that have an impact on a person's life have a crucial role in the development of attitudes regarding ethical behavior. Therefore, this study considers subjective norms to be a key concept when analyzing opinions about tax professionals working ethically. As a result, this study not only investigates the direct effect of subjective norms on intention but also analyzes whether subjective norms can affect tax professionals' attitudes of their intention to act ethically.

The model developed in this study aims to integrate TPB into tax professionals' ethical intention, based on Social Exchange Theory. It suggests that employees perceived their jobs as reciprocal relationships, influencing their ethical behavior. The study contributes to integrating organizational support for well-being and psychological care. Iwai et al. (2021) in their study demonstrated that perceived organizational support significantly influences an individual's intention to act ethically. For example, in an academic environment, faculty members are obliged to instill and cultivate ethical behavior, which in turn impacts students' ethical behavior. The concept of POS is also considered as an external stimulus that can stimulate internal cognition and emotions to enhance an individual's intention to act ethically (Tuan Mansor et al., 2022).

Therefore, the research framework built in this study incorporates the concept of POS, which refers to the exchange of benefits between the organization and employees, indirectly influencing attitude by creating a sense of obligation in individuals. This is formulated in the following hypotheses:

H₁: Perceived Organizational Support has a positive effect on Attitude.

H₂: Perceived Organizational Support has a positive effect on Ethical Intention.

A person's intention to perform an action can be influenced by the beliefs of one's social group (Mafabi et al., 2017). The social expectations of peers and other influential individuals play an important role in predicting an individual's behavior. Individuals' actions

will be influenced by a subjective norm or perspective that is formed by societal pressure and expectations. The ethical decision-making approach suggest that certain professionals, like accountants and tax advisors, may avoid fraudulent activities due to the severity of the risk and public condemnation. Apart from that, this research formulates the hypothesis⁴¹ing one of the dimensions in the TPB initiated by (Ajzen, 1991) . Subjective norms state that a person's intentions are influenced by pressure or expectations from other people to do something or not act. Hypotheses 3 and 4 were formed:

H₃: Subjective Norm has a positive effect on Attitude.

H₄: Subjective Norm has a positive effect on Ethical Intention.

Violation of tax professionals' professional integrity continues to be a significant concern that attracts public attention⁴. As a result, it revitalizes interest in understanding attitudes towards ethical behavior. Many studies have validated the application and suitability of TPB model in the context of studying intentions for specific behaviors. TPB suggests that an individual's intention to engage in a behavior is determined, in part, by their attitude, which is an internal factor (Ajzen, 1991). Individual intention to do something is a central issue expressed in the TPB concept. According to Ajzen (1991), intention can capture motivational factors that influence individuals' behavior. In other words, intention determines the strength of an individual's desire to exhibit a behavior and the level of planned or actual effort made to realize that behavior. This study categorizes and identifies factors that can influence intentions to violate professional code of ethical integrity²⁴.

Supported by the study of Hati et al. (2020), which emphasizes that an individual's attitude is influenced by beliefs about the importance of moral obligations or feelings of guilt that significantly affect the intention to behave ethically. The theoretical study that examines the role of attitude in an individual's ethical behavior intention is formulated in the following hypothesis: ⁵

H₅: Attitude has a positive effect on Ethical Intention.

Based on the study by Cronan et al. (2018), attitude is formed by beliefs about liking or disliking, good or bad, pleasant, or unpleasant feelings that influence the intention to act ethically. The perceived benefits or disadvantages of an ethical action also significantly affect the intention to behave ethically. According to Dewanti et al. (2020), when someone has a strong moral obligation regarding cheating behavior, that behavior impacts the intention to behave ethically. Fulmore et al. (2022) also emphasize the importance of cognitive moral education, which successfully shapes attitude and significantly influences ethical decision-making. This view is in line with cognitive moral development theory which states that individual cognitive moral development has a role in decision making (Fulmore et al., 2022). Professional ethical behavior in the early stages is influenced by the pressure of punishment and obedience. Whereas conventional morality and professional behavior can be influenced by the interests of others. Attitudes development through knowledge and moral obedience will support an individual to behave ethically.

The results of this study support previous research indicating that attitude is a significant motivator or, in other words, individuals' beliefs about specific attitudes have a strong and established effect on the intention to behave ethically (Marmat, 2022). Furthermore, previous research has also examined the role of attitude in the influence of POS on intentions to engage in specific behaviors (L.-H. Wang et al., 2022). The study of perceived organizational support, subjective norm, attitude, and ethical intention leads to the formulation of the following hypothesis:

H₆: Attitude will positively mediate the relationship between Perceived Organizational Support and Ethical Intention.

H₇: Attitude will positively mediate the relationship between Subjective Norm and Ethical Intention.

METHODS

This study focuses on examining the influence of perceived organizational support and subjective norm on attitude in developing ethical intention. To test the hypotheses of this study, Structural Equation Model - Partial Least Square is used. The SEM-PLS method predicts the influence of independent variables (X) on dependent variables (Y). In this study, two independent variables are perceived organizational support and subjective norm, one variable as an intervening variable is attitude, and one dependent that is ethical intention.

This research was conducted using a quantitative method through a questionnaire, which were tested using a five-point Likert scale measured from 1 (strongly disagree) to 5 (strongly agree). 25 questionnaires were distributed online to tax and accounting firms and 176 questionnaires to tax professionals over a period of 6 months (February 2023 - July 2023). The results obtained 94 respondents. However, 4 respondents were eliminated for not meeting the criteria as tax professionals. Therefore, 90 respondents were used with a usage level percentage of 95.74%.

Table 1 shows the demographic summary of the 90 respondents. Roscoe in Sugiyono (2013) suggested that when conducting multivariate analysis in research, the sample size should be at least 10 times the number of variables being studied. There are 4 variables in this study. Using the formula, the minimum sample size required is 40.

Table 1. Demographic characteristics of survey's respondents (n = 90)

Characteristics	Category	Frequency	Percentage
Age	20 - 26 Years	47	52.22%
	27 - 42 Years	12	13.33%
	43 - 58 Years	25	27.78%
	>58 Years	6	6.67%
Gender	Female	45	50.00%
	Male	45	50.00%
Domicile	Jakarta	14	15.56%
	Palembang	1	1.11%

	Pekanbaru	1	1.11%
	Semarang	1	1.11%
	Sidoarjo	5	5.56%
	Surabaya	61	67.78%
16	Others	7	7.78%
Education	Bachelor's Degree (S1)	60	66.67%
	Master's Degree (S2)	24	26.67%
	Doctoral Degree (S3)	6	6.67%
Working Experience	≤ 3 Years	43	47.78%
	4 - 6 Years	11	12.22%
	7 - 9 Years	6	6.67%
	≥ 10 Years	30	33.33%
Type of Company	Individual Tax Consultant	22	24.44%
	Tax Consultant Company	23	25.56%
	Tax Firm	19	21.11%
	Other than Tax Consulting Office	26	28.89%
Tax Audit Clients Handling Cases	Never	12	13.33%
	1 - 2 Times	27	30.00%
	More than 2 Times	51	56.67%

RESULTS AND DISCUSSION

Table 2 displays the results of verifying the model's fit and the quality index, which satisfies the requirements of an acceptable range of values. To test the validity, reliability, and hypotheses, the samples were then analyzed using the SEM-PLS method. According to Ghozali in Mariah et al. (2023), the ideal loading factor value >0.5 indicates a good level of convergent validity. Convergent validity taking into account the cross-loading of indicators cannot exceed the indicator's loading factor in order to determine how well the value is obtained (Kock, 2022). Table 3 demonstrates that the processing results of the 90 samples met the loading factor criterion with a value of >0.5 and were greater than the cross-loading indicators in the other constructs.

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Table 2. Model fit and quality indices

Average path coefficient = 0.297, $P < 0.001$
Average R-squared = 0.409, $P < 0.001$
Average adjusted R-squared = 0.392, $P < 0.001$
Average block VIF = 1.513, acceptable if ≤ 5 , ideally ≤ 3.3
Average full collinearity VIF = 1.704, acceptable if ≤ 5 , ideally ≤ 3.3
Tenenhaus GoF = 0.515, small ≥ 0.1 , medium ≥ 0.25 , large ≥ 0.36
Sympson's paradox ratio = 1.000, acceptable if ≥ 0.7 , ideally = 1
R-squared contribution ratio = 1.000, acceptable if ≥ 0.9 , ideally = 1
Statistical suppression ratio = 1.000, acceptable if ≥ 0.7
Nonlinear bivariate causality direction ratio = 1.000, acceptable if ≥ 0.7

The mean in Table 3 is derived by calculating the average response of tax professionals to an indicator, so that it represents the responses within the mean's range. Using the formula: $R = (X/5) \times 100$, the range expressed as a percentage. X represents the mean, 5 represents the Likert scale, and 100 represents the percentage. A range greater than 50% indicates that the mean can adequately represent the responses of respondents. Lastly, the standard deviation gauges the variability of a normal distribution data set. A small standard deviation indicates that all data points are close to the mean, whereas a large standard deviation indicates that the data points are widely dispersed (Darling, 2022). The distribution is deemed non-Gaussian when the standard deviation is close to or greater than the mean (Livingston, 2004).

Table 3. Indicator's values of loading, cross-loading, and descriptive statistics

	SN	POS	ATT	EI	p-value	Mean	Range (%)	Std Dev
SN1	(0.775)	0.084	-0.132	-0.079	<0.001 *	4.70	94.00	0.5289
SN2	(0.850)	0.190	-0.139	-0.095	<0.001 *	4.63	92.67	0.5698
SN3	(0.841)	-0.148	0.092	-0.094	<0.001 *	4.26	85.11	0.7120
SN4	(0.838)	-0.163	0.126	-0.063	<0.001 *	4.17	83.33	0.7680
SN5	(0.713)	-0.052	-0.059	0.267	<0.001 *	4.63	92.67	0.5073
POS1	0.030	(0.852)	0.095	-0.242	<0.001 *	4.29	85.78	0.6909
POS2	0.015	(0.772)	0.083	-0.159	<0.001 *	4.22	84.44	0.6996
POS3	0.055	(0.803)	0.043	0.118	<0.001 *	4.28	85.56	0.7194
POS4	-0.032	(0.858)	-0.168	-0.004	<0.001 *	4.12	82.44	0.7618
POS5	-0.066	(0.815)	-0.122	0.167	<0.001 *	4.23	84.67	0.7197
ATT1	0.014	-0.070	(0.891)	0.106	<0.001 *	4.63	92.67	0.5289
ATT2	0.061	-0.037	(0.904)	-0.115	<0.001 *	4.59	91.78	0.5785
ATT3	-0.083	0.081	(0.817)	-0.040	<0.001 *	4.47	89.33	0.6902
EI1	-0.065	0.214	-0.114	(0.745)	<0.001 *	4.60	92.00	0.5767
EI2	0.022	0.310	-0.011	(0.702)	<0.001 *	4.58	91.56	0.5992

EI3	-0.018	-0.309	0.041	(0.731)	<0.001 *	4.12	82.44	0.7317
EI4	0.022	-0.343	0.076	(0.748)	<0.001 *	4.22	84.44	0.6667
EI5	0.047	-0.096	-0.030	(0.640)	<0.001 *	4.01	80.22	0.7419

The cumulative mean POS is 4.23 indicates perception among tax professionals that their employers care about their thoughts, welfare, and concerns, respect their hard work, and reward their finest accomplishments. As indicated by the overall mean AT of 4.55, tax professionals concur that acting ethically when making decisions is crucial in the business world. According to them, acting ethically is a wise, beneficial, and joyful choice. Several scenarios in the Appendix demonstrate that the ethical intention of tax professionals, with a total mean of 4.33, can be demonstrated.

In addition, validity and reliability tests were conducted. More than 0.7 or 0.6 is an acceptable Cronbach's alpha value (van Griethuijsen et al., 2015). When Cronbach's alpha >0.6, the internal consistency of all factors is deemed satisfactory (Reeve et al., 2016). The suggested composite reliability value is greater than 0.70 (Ghozali, 2014). The convergent validity value is the square root of the Average Extracting Variance for each construct >0.5 (Chin, 1998). These values are presented in diagonal format in Table 4. These three criteria have been satisfied by the results of data processing, so the model is reliable.

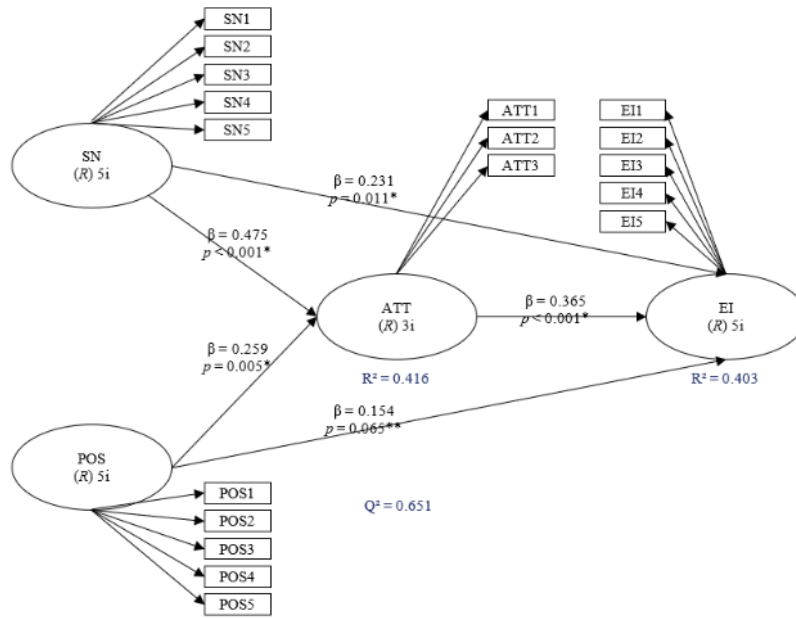
Table 4. Correlation among latent variables with sqrts. of AVEs, composite reliability, and cronbach's alpha

	SN	POS	ATT	EI	Composite reliability	Cronbach's alpha	
SN	(0.805)	0.597	0.489	0.525	0.902	0.863	Reliable
POS	0.597	(0.872)	0.495	0.574	0.905	0.841	Reliable
ATT	0.489	0.495	(0.821)	0.445	0.912	0.878	Reliable
EI	0.525	0.574	0.445	(0.714)	0.839	0.759	Reliable

Table 5 displays the F-square. The recommended effect size values are 0.02 (minor), 0.15 (medium), and 0.35 (large) (Cohen, 2013). Each effect size meets the minimum value requirements of 0.129 for POS to ATT, 0.342 for ATT to EI, and 0.073 for POS to EI.

Table 5. Effect size for path coefficients.

	SN	POS	ATT	EI
SN				
POS				
ATT		0.287	0.129	
EI		0.123	0.069	0.211



5 **Figure 1.** PLS-based structural equation model

2 **Table 6.** Inner model result

	Direct Effect	Indirect Effect	Total Effect
SN → ATT	0.475 ($p < 0.001^*$)		0.475 ($p < 0.001^*$)
POS → ATT	0.259 ($p = 0.005^*$)		0.259 ($p = 0.005^*$)
ATT → EI	0.365 ($p < 0.001^*$)		0.365 ($p < 0.001^*$)
SN → EI	0.231 ($p = 0.011^*$)	SN → ATT → EI 0.173 ($p = 0.008^*$)	0.404 ($p < 0.001^*$)
POS → EI	0.154 ($p = 0.065^{**}$)	POS → ATT → EI 0.095 ($p = 0.098^{**}$)	0.249 ($p = 0.006^*$)

28 The result is statistically significant because the p-value is less than the standard p-value < 0.05 (Greenwald et al., 1996), with the grouping of p-value *for significance < 0.05 and **for < 0.10 . The R^2 value of 0.416 in Figure 1 indicates that POS and SN can explain 41.6% of the change in the ATT variable, as measured by the path coefficient of POS 0.259 (p -value = 0.005*) and SN 0.475 (p -value $< 0.001^*$). Consequently, H1 and H3 are approved. The R^2 value of 0.403 indicates that a 40.3% change in EI can be explained by the direct influence of POS, SN, and ATT with path coefficients of 0.154 (p -value = 0.065**), 0.231 (p -value = 0.011*), and 0.365 (p -value $< 0.001^*$). These results indicate that H2, H4, and H5 are acceptable. Goodness of Fit or Q^2 is calculated using the formula: $Q^2 = 1 - ((1-0.416) \times (1-$

0.403)) = 65.1%. According to these findings, both the direct and indirect effects of POS, SN, and ATT on EI are 65.1%.

The results of hypothesis testing can be seen in Table 6 above. Table 6 demonstrates that ATT mediates the relationship between POS and EI, with a coefficient of 0.095 and p-value = 0.098**. Besides that, ATT also mediates the relationship between SN and EI, with a coefficient of 0.173 and p-value = 0.008*. These findings indicate a positive relationship between ATT and EI, POS and EI, SN and EI, the mediating effect of ATT on the relationship between POS and EI, and the mediating effect of ATT on the relationship between SN and EI. Thus, H6 and H7 are admissible.

POS has a lower total mean compared to other variables, which is 4.23. This is consistent with Bouraoui et al.'s (2019) prior research. Tax professionals perceive that organizations value them less. Tax professionals typically work long hours. The high workload density in organizations leads to a greater emphasis on work outcomes, often at the expense of employee well-being. This is reflected in the low loading factor of POS2 of 0.772, which is consistent with the research of Jabeen et al. (2020). POS1 exhibits a loading factor of 0.852 and the highest mean within the variable of perceived organizational support of 4.29. POS1 in a study by Farrukh et al. (2021) exhibit as well a substantial loading factor. Employee input can enhance work effectiveness and increase organizational recognition, despite limited working hours. Employees may not engage in organizational innovation practices if they perceive low levels of organizational support, despite the desired ethical behavior of their leaders (Musenze & Mayende, 2023).

The mean score indicates the company values tax professionals' thinking highly and equally. The descriptive analysis indicates that some tax professionals do not believe that their ideas are valued by companies. The analysis reveals that valuing the cognitive processes of tax professionals enhances their self-efficacy and bolsters their confidence in their ability to overcome various challenges. This award shapes ethical beliefs and influences intentions.

The study's hypotheses 1 and 2 were found to be supported. The findings of the study indicate that tax professionals' opinions are favorably impacted by their perceptions of organizational support. The findings on hypothesis 1 are consistent with previous studies, which posited that the senior auditor's evaluation of the organization's handling of matters would impact their disposition towards the organization (Tuan Mansor et al., 2022). In this research, organizational support is measured by the extent of the company's ability to provide social and economic support. When the organization can meet these demands, it will create an obligation for individuals to be more committed and show positive work performance. On the other hand, hypothesis 2 indicates that perceived organizational support affects ethical intention, implying that organizational care can impact the ethical behavior of tax professionals. Tax consultants will be motivated to comply with organizational ethical standards and avoid behaviour that is detrimental or violates moral norms.

Tax professionals consider the perspectives of parents and other individuals that they hold in high regard when making decisions and implementing strategies. The mean score of 4.70 for SN1 is the highest mean in the SN indicator, which pertains to the desire of parents for tax experts to demonstrate ethical decision-making. Nevertheless, it is worth noting that the loading factor for parents' thoughts is quite low at 0.775 when compared to other indicators of subjective norms. This finding stands in opposition to the earlier study conducted by Marmat (2022), which showed that the loading factor with the greatest magnitude was associated with parental cognition. However, the elevated average could potentially be attributed to the notion held by tax professionals that parents possess a greater level of conscientiousness when it comes to evaluating the benefits and drawbacks associated with ethical behavior.

Hypothesis 3 has been validated. Figure 33 illustrates that subjective norms positively impact the behaviour of tax professionals. The results of the descriptive analysis, which examined the influence of high loading factor values, suggest that the participation of influential individuals has a significant effect on the latent variable, mainly ethical intentions. However, the impact of these notable individuals on the ethical intentions of tax professionals is not dominating or evenly spread. Most participants chose parents who substantially influenced the moulding of their ethical ideals. The existence of positive influence demonstrates the effect that assistance from those who are essential to tax professionals has on their perspectives regarding ethical decision-making (Wang & Chou, 2020; Duong, 2022; Dalziel & De Klerk, 2021).

Hypothesis 4 has been accepted. The research findings indicate that the ethical intentions of tax professionals can be influenced by the thoughts of individuals who hold significance to them, without the need for attitude intervention. These findings align with Liu et al.'s (2020), which focused on a different research subject. Tseng & Yu (2019) found that respondents who perceive acceptance are more likely to have a greater intention to engage in a specific behavior. Wang et al. (2022) identified subjective norms as the second most influential variable affecting tax professionals' ethical intentions. Attitude has the highest mean value in comparison to other variables, with a total of 4.56, indicating that tax professionals prioritize ethical decision-making. The action is perceived as high-quality, beneficial, and positive. ATT3 has the lowest loading factor (0.817) among the others. This finding contrasts Marmat's (2022) study, which reported the second-highest ranking for this indicator. Tax professionals frequently encounter a quandary when deciding whether to pursue ethical or unethical actions that may yield personal satisfaction. Tax professionals often face ethical dilemmas that require them to make choices to avoid potential negative consequences.

34 Hypothesis 5 has been confirmed. The research findings demonstrate a significant relationship between the attitudes of tax professionals and their ethical intentions, which is align with prior research, indicating that attitude is crucial in motivating individuals. Specifically, individuals' beliefs regarding certain attitudes have been shown to exert a

robust and well-established influence on their ethical behavioural intentions (Marmat, 2022). Hati et al. (2020) found that individuals' attitudes are shaped by their beliefs regarding the significance of moral obligations and guilt, significantly impacting their intention to engage in ethical behaviour. The perceived outcome of an ethical action plays a crucial role in determining one's intention to engage in ethical behaviour. Recognizing fraudulent behaviour as detrimental influences the inclination to engage in ethical conduct (Dewanti et al., 2020). Fulmore et al. (2022) highlight the significance of cognitive moral education in shaping attitudes that substantially impact ethical decision-making. This finding supports the previous explanation that an individual's attitude can impact their ethical intentions in the presence of external stimuli. External factors, such as individuals' limited knowledge about piracy punishment, can impact their attitudes towards intentions (Hati et al., 2020).

Tax professionals exhibit a strong preference towards ethical behavior in their workplace. The results show a relatively high average ethical intention, both overall with a value of 4.31 and each indicator. Attitude is the strongest factor affecting ethical intention, as depicted in Figure 1. EI1 has a quite high loading factor and the highest mean, namely 0.745 and 4.60. This is consistent with the results reported by Shahriar Ferdous & Jay Polonsky (2013). The ethical conduct of tax professionals towards their clients is significantly shaped by their beliefs of parental responses and support, within the context of subjective norms. Organizational concern for the thinking of tax professionals has a direct impact on their ethical behavior towards clients, as evidenced by the low p-value in Figure 1, in relation to perceived organizational support.

Hypothesis 6 proves that attitudes towards ethical behaviour can mediate the influence of POS on the ethical behaviour of tax consultants. POS can be a stimulus that moves tax consultants' attitudes so they can act ethically. On the one hand, this results explain that POS can indirectly influence the ethical behaviour of tax consultants through attitudes. However, it contradicts the research results of Tuan Mansor et al. (2022), which state that POS cannot influence individual attitudes.

This study included an additional path analysis to examine the relationship between SN and POS on ATT. Table 6 indicates that attitude can mediate the relationship between SN and EI. This findings support the previous research conducted by Wang et al. (2022), Marmat (2022), and Wang & Chou (2020). They have established that external pressure significantly impacts professional attitudes, which strongly predicts the ethical behaviour intentions of tax professionals. This study found that tax professionals experienced external pressure from significant individuals in their personal and professional lives to adhere to ethical tax practices. As a cognitive attribute, attitude is crucial for decision-making and can shape subjective perspectives on positive or negative attitudes towards tax violations (Fulmore et al., 2022). This study demonstrates that attitude can influence ethical professional intentions, mainly through the influence of significant individuals in the tax professional's environment.

CONCLUSIONS

This study confirms prior research indicating that POS and SN, directly and indirectly, impact tax professionals' intentions to engage in ethical behaviour. Furthermore, the mediation test results indicate that the attitude of tax professionals serves as a significant mediator, surpassing the direct impact of SN on EI. The mediation test results indicate that perceived organizational norms have a more substantial direct influence on intentions to act ethically than their indirect influence.

This research expands the application of POS theory in ethics, supporting its effectiveness in explaining tax consultant ethical behavior. It confirms the reliability of TPB in predicting ethical intentions, influenced by subjective norms and attitude. This research suggests that implementing Point of Scale systems can promote ethical conduct among tax consultants, as organizational support is crucial for ethical behavior. Professional organizations should establish a framework to control POS support in tax consultant offices.

The study has limitations due to its questionnaire method, low response rate, and limited sample size. It also needs to explore ethical behavior intentions in various professional fields, focusing on organizational support, subjective norms, and attitudes. Further research is needed to understand the factors affecting ethical dilemmas in different professional fields.

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