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Ethical Dilemma of Tax Consultant in Husserl's Perspective

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General Background: Ethical awareness is very important for tax consultants in aligning client interests with compliance with tax regulations. **Specific Background:** In practice, tax consultants often face ethical dilemmas when clients demand aggressive tax saving strategies. **Knowledge Gap:** Despite the importance of ethical decision-making in tax practice, limited research has examined how tax consultants internally build ethical awareness using phenomenological methods. **Objective:** This study aims to explore how tax consultants perceive and navigate ethical dilemmas relating to professional responsibilities and client expectations. **Methods:** A qualitative approach based on Edmund Husserl's transcendental phenomenology was used, with data collected through in-depth interviews involving three experienced tax consultants in Jakarta. **Results:** This study found that although clients often pressure consultants to engage in risky tax saving schemes, consultants' ethical awareness formed through education, professional experience, and technological support makes them resist unethical behaviour and opt for legitimate tax avoidance. **Novelty:** This research offers a novel contribution by applying Husserlian phenomenological concepts such as Noesis, Noema, Epoche, Intentional Analysis, and Eidetic Reduction to examine the internal processes that shape ethical decisions. **Implications:** The findings highlight the need to strengthen the code of ethics, increase collaboration with tax authorities, and integrate accountability-based technology to improve the ethical integrity of the tax consulting profession in Indonesia.

Keywords: Ethical Awareness, Tax Consultant, Ethical Dilemma, Phenomenology, Tax Avoidance

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INTRODUCTION

Taxation is one of the main pillars of state revenue that has an important role in economic development. However, Indonesia faces considerable challenges in increasing state revenue from the tax sector, which is characterised by a low level of tax compliance where many taxpayers do not submit Annual Tax Returns (SPT) (Sulistyowati & Nuryati, 2024). Internal factors such as character, attitude, and individual ability greatly affect tax awareness. When taxpayers truly believe that paying taxes sustains the continuity of the state, this belief fosters deliberate compliance (Dewi *et al*., 2021), which shapes compliant attitudes and behaviours.

Unfortunately, tax avoidance practices aimed at reducing the tax burden still continue to occur (Sulistyowati & Nuryati, 2024), which is exacerbated by opportunistic tendencies where taxpayers exploit regulatory ambiguities (Manurip & Suwetja, 2022). Minimising such aggressive tax actions requires honest practices and prioritising the interests of the country (Sabaruddin *et al*., 2024). (Gargalas & Lehman, 2010) and (Leviner & Richison, 2011) reveal that changes in tax regulations require continuous adaptation from taxpayers, so many use the services of tax consultants. Tax consultants are considered to have deep expertise in interpreting tax regulations, thus helping clients to minimise the tax burden legally (Widiyanti & Suhendra, 2025). In addition, the role of tax consultants is not only limited to fulfilling tax obligations but also includes educating the public, as confirmed by (Pontoh *et al*., 2017).

Several recent cases highlight the severity of non-compliance. For example, the Regional Office of the Directorate General of Taxes (Regional Office of DGT) West Java III handled a case involving taxpayer "SBR" who was accused of manipulating tax return reports and not reporting the tax paid, resulting in a state loss of IDR 1.06 billion in 2016 (CNBC Indonesia, 2024). These violations underscore how taxpayers' perceptions of tax ethics influence behaviour. Many consider tax avoidance to be ethically justified when authorities misuse tax funds, but consider tax evasion (e.g., fraud) (Sulistyowati & Nuryati, 2024) to be strictly unethical because it violates social norms (Manurip & Suwetja, 2022). In this context, tax consultants play an important role in improving taxpayer compliance (Nugraheni *et al*., 2021), and increasing the firmness of law enforcement can improve tax compliance (Anjelina & Suwandi, 2024).

Tax consultants play an important role in the tax system, serving both taxpayers and the government. On one hand, they assist clients in optimal tax planning (Azmi & Kusuma, 2024), depositing and reporting tax liabilities (Hertiningtyas & Yustina, 2021), and helping them understand complex regulations (Zuhelmy & Adianto, 2021). On the other hand, tax consultants also act as government partners in increasing tax compliance and state revenue (Putri *et al*., 2024). However, this dual position poses an ethical dilemma: tax consultants must balance the interests of their clients, who want to minimise taxes, with the obligation to comply with tax regulations (Yanto *et al*., 2021).

The phenomenon of ethical and legal violations involving tax consultants further reinforces the complexity of the profession's challenges. Cases such as the falsification of tax returns by Usman Ariyanto and Ahmad Sigit Prasetyo (Atmasari, 2016), collusion with tax officials in the Gayus Tambunan Scandal (Merdeka.com, 2012), and the falsification of Tax Payment Slip (SSP) in Surabaya (Amarullah, 2010) show the seriousness of integrity issues in this profession. These offences harm the state and damage the image of the tax consultant profession. (Yoga *et al*., 2024) state that the dual agency conflict between loyalty to clients and obligations to the state is at the root of this problem.

The ethical dilemma faced by tax consultants becomes increasingly complex as they are pressurised by clients seeking tax savings, even if it means breaking the law. (Frecknall-Hughes *et al*., 2023) found that some taxpayers deliberately use consultants' services to avoid taxes, thus putting consultants in a problematic situation. On the other hand, professional tax consultants are expected to refuse unethical requests from clients, as stipulated in the Code of Ethics of the Indonesian Tax Consultants Association (IKPI) (Kurniawan & Sadjiarto, 2013). However, some individuals take advantage of taxpayer ignorance to gain personal benefits (Sugianto, 2017).

Tax consultant professionals are required to not only have technical competence but also must have high moral integrity. (Dewi & Dwiyanti, 2018) emphasised that tax consultants in Indonesia have been regulated by a code of ethics drafted by the Indonesian Islamic Defenders Front to ensure professional and ethical practices. However, reality shows that economic pressure, business competition, and client expectations often test the consistency of the application of the code of ethics. (Massie, 2017) argues that compared to other professions, tax consultants exhibit higher ethical sensitivity because their decisions can significantly impact tax compliance and state revenue.

A study by (Nuraini *et al*., 2024) revealed that tax consultants are often caught in an incentive imbalance, where financial rewards from clients can affect their objectivity in providing tax advice. This incentive dilemma is exacerbated by the existence of legal loopholes that allow it to be exploited for tax saving purposes (Eka *et al*., 2024). Tax consultants face a difficult choice in this context: balancing the client's desire to maintain the business relationship with the regulations, despite the risk of losing the client. (Manurip & Suwetja, 2022) found that taxpayers tend to be opportunistic, taking advantage of the ignorance or obscurity of the ruler to pay the minimum tax possible.

This complexity further emphasises the need for a reflective approach to understanding tax consultants' ethical awareness. Most previous research relied on normative or survey-based

methods and did not explore the direct experience of ethical conflict. Through the lens of Husserl's phenomenology, this study examines ethical dilemmas as external problems and internal experiences shaped by tax consultants' subjective interpretations of their professional responsibilities. As such, this study not only contributes to the professional ethics literature by addressing this gap but also provides practical recommendations to strengthen regulation, ethics training, and professional supervision of tax consultants in Indonesia. This study aims to (1) analyse tax consultants' awareness in the face of ethical dilemmas between client interests and compliance with tax regulations and (2) reveal how tax consultants define their responsibilities amidst the tug-of-war between client interests and legal compliance.

Concept of Tax Aggressiveness

Tax aggressiveness refers to a company's efforts to minimise its tax burden through tax planning strategies, including legal (tax avoidance) and illegal (tax evasion) means (Harnovinsah *et al*., 2025). This action aims to improve the financial performance of the company by diverting resources from the government to the organization (Khuong *et al*., 2020). Theoretically, tax aggressiveness can be seen as a rational response to fiscal pressure where management seeks to optimise cash flow for business continuity (Efillia *et al*., 2023).

Tax avoidance is a legal practice that uses legal loopholes to reduce tax liabilities without violating regulations(Zain, 2008; Pohan, 2016). Tax avoidance is illegal because it involves violating the law, such as manipulating financial statements or eliminating taxable income (Rahayu, 2017; Fitriani *et al*., 2021). The fundamental difference lies in compliance with regulations, although both aim to reduce the tax burden.

The Role of Tax Consultants in the Context of Tax Aggression

Tax consultants mediate between the interests of taxpayers and the state (Tirtana & Sadiqin, 2021). They provide professional services to help clients meet their tax obligations while legally minimising tax payments (Ratnawati, 2024). However, tax consultants are also expected to support tax compliance for state revenue (Kumar, 2024).

Sakurai and Braithwaite (2001) in (Sutanto & Tjondro, 2014) classify tax consultants into three types: (1) Creative Consultant: Aggressive in tax planning and has a wide network to solve clients' tax problems; (2) Honest Consultant: Adheres to regulations and does not take unlawful risks. (3) Cautious Consultant: Exploits grey areas in the regulations to minimise tax without explicitly violating the regulations.

Ethical Dilemmas in Tax Consulting Practice

Tax consultants often face ethical dilemmas between fulfilling client responsibilities (fee maximisation) and complying with tax laws (Sedana *et al*., 2021). Freud (Nawariah, 2022) explains that this conflict can be analysed through three aspects of personality, namely: (1) Id: The drive to maximise profits, including in an aggressive manner; (2) Superego: Compliance with legal norms and professional ethics; (3) Ego: Attempts to balance between client interests and compliance with the law.

This dilemma is even more complex when consultants choose between creativity in tax planning and professional integrity (Pratama *et al*., 2025). (Nuraini *et al*., 2024) showed that ethical decisions require rational judgement to prevent moral conflict.

Theoretical and Practical Implications

Theoretically, tax aggressiveness and the role of tax consultants reflect the battle between agency theory (client interests) and stewardship theory (social responsibility). Legal but aggressive tax avoidance practices may harm the state in the long run, while tax evasion is clearly against the law.

From a practical perspective, stricter regulations are needed to limit grey areas in taxation and improve tax consultants' professional code of ethics. In addition, education on tax awareness needs to be improved to balance between business interests and fiscal compliance.

Edmund Husserl's Concept of Phenomenology

Transcendental phenomenology, developed by Edmund Husserl (1859-1938), is one of the most influential philosophical approaches in understanding human consciousness and subjective experience. Originally a mathematician, Husserl turned to philosophy and developed phenomenology through his masterpiece, Logical Investigations (1900). Husserl's phenomenology not only explored the structure of consciousness but also introduced the concept of the transcendental ego as the absolute basis of understanding (Dewi & Mitrawan, 2020). This theory was later developed by Martin Heidegger and became the basis for qualitative research, which allows understanding of phenomena from the subject's point of view.

Husserl's Biography and Thought

Husserl was born in Prossnitz (now in the Czech Republic) into a middle-class Jewish family. After converting to Protestantism, he studied in Leipzig, Berlin, and Vienna, focusing on mathematics and philosophy. Although initially interested in the exact sciences, Husserl is best known as a phenomenological philosopher. His academic career began at the University of Halle, then moved to Göttingen and Freiburg, where his thinking matured. Late in his life, Husserl faced discrimination due to Nazi policies because of his Jewish background, including a ban on teaching. However, he remained in Germany until his death in 1938 (Hardiansyah, 2013).

Husserl formulated phenomenology as a systematic method for analysing consciousness and its objects based on direct experience (Mu'ammar, 2017). The five main concepts are: (1) Noema refers to the meaning or essence of an object experienced in consciousness. Husserl defines it as Sinn (meaning) which includes objects that are perceived, judged, or

remembered; (2) Noesis is the process of consciousness that gives meaning to Noema. The analysis of Noesis is structural, delving deeper into the layers of understanding of the subject's experience. (3) Husserl adopted Franz Brentano's concept of intensity, which states that consciousness is always directed at an object (consciousness is always consciousness of something). Intentional action is the key to understanding how subjects construct reality. (4) Epoche (suspension of judgement) is a methodological step to put aside prejudices and natural assumptions (natural attitude). With epoche, researchers can access pure experience without being contaminated by external beliefs. (5) Eidetic reduction aims to uncover the eidos (essence) of phenomena by filtering out irrelevancies. In contrast to abstraction, eidetic reduction relies on intuition to capture the fundamental structure of experience.

METHODS

This research adopts interpretive epistemology, which states that ethical consciousness is constructed through subjective experience and social context, thus requiring in-depth exploration of individual meaning-making. Therefore, this study utilises an interpretive paradigm, which draws on Edmund Husserl's transcendental phenomenological approach, to understand tax consultants' subjective awareness in the practice of tax aggressiveness. Phenomenology was deliberately chosen over other qualitative designs to reveal the essential structure of lived experience (consciousness) regarding ethical dilemmas which aligns with our research objective to reveal the subjective constitution of moral responsibility. Qualitative methods are essential to explore the deep meanings of consultants' experiences, motivations, and perceptions through narrative descriptions in a natural context. Focusing on tax consultants provides unique insights into ethical awareness compared to other professional groups due to their distinctive and often conflicting fiduciary duties: They are legally bound to serve clients' financial interests and state mandates for tax compliance, which places them directly at the centre of the tension between clients and the law. The target population of interest is tax consultants practising in Indonesia, a group of professionals operating within a complex and evolving tax regime. Jakarta was purposively selected as the research location because, as a major business and financial centre in Indonesia, it concentrates high-risk tax consulting practices and exhibits the most complex tax dynamics, thus providing the richest context to observe the phenomenon under study.

Informants who met the criteria of at least 2 years of experience were selected through purposive sampling, utilising professional networks and direct outreach to consulting offices in Jakarta. Primary data was collected through structured in-depth interviews around participants' perceptions of aggressiveness, ethics, and tax dilemmas, supported by tax policy documentation and field notes. As a qualitative-phenomenological study, this research does not utilise traditional variable measurement; instead, depth in capturing subjective experience is ensured through rigorous application of the models (Kamayanti, 2017) in the interpretive paradigm: (1) Epoche: The researcher suspends preconceptions through self-reflection for pure interpretation; (2) Eidetic Reduction: Identifying essential patterns (thematic coding) to find the core of the consultant's experience; (3) Intentional Analysis: Exploring the meaning of tax aggressiveness in consciousness through narratives and actions, examining Noema (e.g., perceptions of client demands as 'opportunities'/'risks') and Noesis (e.g., analyses of ethical views, regulatory awareness, and thought processes such as weighing integrity against harm). Data collection utilised triangulation (Sugiyono, 2014), which involved a combination of interviews, observation, and text analysis for validation.

[Figure 1 about here.]

RESULTS AND DISCUSSION

Overview of the Tax Consultant Profession and the Ethical Context

The tax consultant profession in Indonesia plays an important role as a liaison between taxpayers and tax regulations. This research reveals that tax consultants are not only tasked with ensuring technical compliance, but also act as guardians of the integrity of the tax system by applying ethical principles. The three informants, Mrs J, Mr B, and Mrs P, indicated that their educational backgrounds and multidisciplinary experiences (academic, consulting practice, and industry) shape their capacity in dealing with ethical dilemmas.

For example, Mrs J combines her roles as an academic and practitioner, thus integrating taxation theory with real-life cases in the hospitality and manufacturing sectors. Meanwhile, Mr B emphasises the importance of public policy perspective in understanding the dynamics of tax compliance, while Ms P focuses on practical implementation in handling client cases. This combination shows that tax consultants' competence is not only limited to technical expertise, but also to the ability to balance clients' interests with legal and moral obligations.

The Relationship between Ethical Awareness and Decision Making

Noema in tax consulting refers to an in-depth understanding of the client's request to minimise tax liability and its relationship with the applicable tax regulations. Mrs J, Mr B, and Mrs P are aware that client requests often go against ethical principles, such as illegal tax avoidance efforts. By understanding this Noema, advisors can provide appropriate advice that meets legal requirements, help clients understand the consequences of their actions, and uphold professional integrity. Ethical awareness is crucial as it impacts reporting accuracy, corporate tax management, and compliance with tax regulations, as well as upholding integrity.

"The ethical awareness of a tax consultant is very important... It affects how he reports and organises tax

management in the company to comply with regulations... not making things up, not making things up, and always being honest according to the facts in the company." (Mrs J, 2025/02/27)

"If you want to break the rules, it is better not to contact us. Clients can judge from the beginning whether this cooperation is continued or not." (Mr B, 2025/03/18)

The influence of tax regulations on ethical awareness is important. Mr B emphasised that experienced consultants can take advantage of legal corridors without breaking the rules as long as the rules are clear and unambiguous. Although the development of regulations in Indonesia is considered positive, some provisions are still difficult to implement or are one-sided. On the other hand, Mrs P underlined the need to increase the number of tax consultants to avoid professional monopolies (such as the Big Four accounting firms) and expand services to more companies. The main challenge is that taxpayers still have a low understanding of the role of consultants, so many think that tax reporting can be done independently.

"Experienced people will see loopholes in the rules or corridors that can be used without violating the rules... as long as the rules are correct and not faceless. As long as the rules are correct and not two-faced, just follow them. The development of the rules has improved, although some things are difficult to do." (Mr B, 2025/03/18)

"An experienced person will see loopholes in the rules or corridors that can be used without violating... As long as the rules are correct and not two-faced, it is just to be followed." (Mr B, 2025/03/18) The development of the rules has improved, although some things are difficult to do." (Mr B, 2025/03/18)

"Want more tax consultants... Not monopolised. IKPI membership is still low, hope it can increase. Many companies need consultant services, but public understanding is not yet adequate, some still think 'just report it'." (Mrs P, (2025/04/11)

The common hope of the three consultants is the creation of an ethical and transparent tax ecosystem. Mrs J emphasises the importance of distinguishing between tax avoidance (legal) and tax evasion (illegal), and building tax awareness through tax satisfaction. Mr B focuses on minimising ethical violations through collaboration between taxpayers, consultants, and tax authorities, where consultants play a neutral mediating role. The government should also contribute to creating a compliant environment, by simplifying ambiguous rules. Increasing the quantity and quality of tax consultants (such as the addition of IKPI members) is expected to strengthen the profession's function as the guardian of the integrity of the tax system.

"The hope is... Tax consultants should use tax avoidance (management tax) and not tax evasion... Awareness can be built through the satisfaction of paying taxes. Not only consultants, the government must also contribute." (Mrs J, 2025/02/27)

"Hope for the future... Ethical violations can be minimised by increasing the awareness of taxpayers, consultants, and tax authorities. The consultant serves as a liaison to understand obligations, while the tax authorities must be aware of their limitations in guiding." (Mr B, 2025/03/18)

Types of Ethical Dilemmas that are often faced.

Epoche, or suspension, in the context of the interviews with tax consultants, was evident when they suspended their clients' assumptions about tax and sought to provide a more objective and ethical perspective. Mrs J emphasised the importance of explaining the impact of non-compliance with tax regulations before giving advice so that clients understand that tax management should be done legally and efficiently. She also emphasised that if a client's request goes against ethical principles, it is better to end the working relationship. Ending the working relationship demonstrates her commitment to maintaining the integrity of the profession and educating clients on the importance of compliance (Wulandari, 2021).

Mrs J stated: "Previously we have to explain the impact that occurs when taxpayers do not comply with the regulations set by the government, then we provide advice first to carry out tax management/tax efficiency by proposing (opportunities) that we can control to reduce or minimise the tax burden." (2025/02/27). He added, "Nowadays because there is a sophisticated tax system and there is information exchange between tax and various institutions, and now it is not possible and not advisable. Yes, it is better not to take the client." (2025/02/27).

Meanwhile, Mr B highlighted the ethical dilemma that arises when taxpayers view tax as a cost rather than an obligation. He performs epoche by explaining that taxes contribute to the state and emphasises that the consultant should be neutral, not favouring the client or the tax authority. With this approach, he ensures that all steps taken are compliant with the regulations while educating the client.

Mr B explained the dilemma he faced: "Many taxpayers think that taxes are costs, and expenses that must be paid from their business activities. This tax is an obligation that they must carry out for the benefit of this country." (2025/03/18). He also emphasised the principle: "So, if you want to break the rules, it is better not to contact us as a consultant. Later, from the beginning, the client can judge whether this cooperation is continued or not." (2025/03/18).

Mrs P also applies the age of deferring to the client's desire to avoid tax obligations. She provides options, outlines the legal risks, and discusses the potential reputational impact if the client insists on breaking the rules. This approach creates a space of reflection for clients to understand the consequences of their actions and the importance of integrity in taxation.

Mrs P provided a similar approach: "We as tax consultants will certainly provide options. If he still wants to follow what he is told or wants, then we will give him a choice

by explaining the risks, for example if he wants to pay more or the risk if he pays more for the audit." (2025/04/11).

The Effect of Ethical Dilemmas on the Tax Consultant Profession

Noesis is a mental process to understand ethical experiences. Mrs J demonstrates high ethical awareness by refusing clients who ask for unlawful assistance, emphasising the importance of the code of ethics, and utilising the Coretax system to ensure transparency and accountability. She also expects tax consultants to focus on legal tax avoidance, not tax evasion, and encourages taxpayer awareness of regulations.

Mrs J explains: "Yes, there are some points in the code of conduct. When we meet with clients, the advice should not be against taxation and should not take orders that have been accepted by other tax consultants... It is expected that tax consultants should do tax avoidance in accordance with the provisions, not tax evasion." (2025/02/27). He added, "In Coretax, the identity of the consultant is attached to the reported tax return. The consultant's name is also recorded if we find any fraud. So, the responsibility is big." (2025/02/27).

Mr B added that ethical awareness should be maintained with a balance between client interests and legal compliance, including honesty, data confidentiality, and neutrality. He sees Coretax as a tool that increases consultants' responsibility, so ethics training is key to avoid misuse.

Mr B emphasises: "Every profession has ethics, honesty, trustworthiness, not speaking beyond the facts. Coretax still has obstacles, but it is a legitimate door for consultants to deal with taxpayers." (2025/03/18). He also stated, "If it favours one party, the consultant will antagonise the tax officer or harm the client. So it must be neutral." (2025/03/18).

Meanwhile, Mrs P underlined the importance of honesty in dealing with the limitations of Coretax by offering clients alternative options such as DGT Online and e-Faktur. She emphasised that consultants must understand the ethical boundaries of the profession to avoid adverse legal and reputational consequences. All three interviewees agreed that strengthening the understanding of ethics through training, certification, and collaboration with the government and tax authorities is crucial in creating a better tax environment.

Mrs P emphasised: "When Coretax has issues, we have to be honest with clients that there are other options, such as DJP Online or e-Faktur. We cannot say Coretax is perfect and it is not." (2025/04/11). He added, "As consultants, we have to understand the ethical rules of the profession. The training helps us to be more aware of our legal responsibilities." (2025/04/11).

Factors Affecting Ethical Awareness

The intensity of tax consultants' practice can be seen in how Mrs J, Mr B, and Mrs P interact with clients and understand their needs. Mrs J directs her awareness of clients' tax obligations by balancing their interests and legal compliance, emphasising the importance of legal tax avoidance and conformity of advice to regulations.

Mrs J explains: "Compliance should be, we should match the taxpayer's compliance. What the client wants, we have to provide advice that can be a tax avoidance opportunity in accordance with tax regulations." (2025/02/27). He added, "There are several points in the code of ethics. When meeting a client, the advice given should not contradict taxation and should not accept orders that have been done by other consultants... I will remain a member of IKPI and get certified." (2025/02/27).

Mr B showed the same intensity by trying to change clients' perception of tax as a burden, while emphasising the role of ethics as a communication bridge between consultants, taxpayers, and society. He also emphasised that economic development and improved government policies can foster wider ethical awareness.

Mr B stated: "The condition of taxpayers in Indonesia is different from the ideal condition. Most do not know what is important to do, and even choose things that are difficult." (2025/03/18). He emphasised, "Ethics should be a bridge of communication. People often do not want to pay taxes, so ethical awareness must continue to be instilled." (2025/03/18).

Meanwhile, Ms P focused on providing clients with options and explaining risks, emphasising that advisors should maintain a neutral position, favouring neither the client nor the tax authority. All three agreed that integrity and updating tax knowledge are key foundations in maintaining ethical awareness, so that the consultant becomes a technical advisor and educator who helps clients understand their obligations responsibly.

Mrs P emphasised: "We should always be updated with the latest regulations and realise that consultants are in the middle and do not side with taxpayers or tax authorities. Integrity is key, and ethical awareness will follow." (2025/04/11).

Tax Consultants' Awareness Level of Ethical Dilemmas

Eidetic reduction can be applied to understand the essence of ethical dilemmas faced by tax consultants, as seen in the practices of Mrs J, Mr B, and Mrs P. Mrs J focuses on seeking the essence of ethical tax practices by identifying patterns that are common to consultants' dilemmas, such as clients' requests to reduce tax liabilities in an inappropriate manner. She emphasised the importance of regulatory compliance and honesty in reporting, reflected in the annual tax return, which should accurately reflect the company's true condition.

Mrs J explained, "The tax consultant's ethical awareness has influenced how he reports and handles tax management in the company to comply with tax regulations. So, not making up the norms that exist in the tax law, and always being honest

according to what is reported in the SPT report must be in accordance with the actual in the company..." (27/02/2025).

Meanwhile, Mr B highlighted the tension between tax theory and practice in the field, which creates a conflict between taxpayers and tax authorities. By understanding the essence of this conflict, he emphasised that consultants should reject client requests that violate the provisions, while educating clients on their tax responsibilities.

Mr B added, "So in this regard, it happens quite a lot that what they ask for is actually not in accordance with tax regulations... at the initial stage we have said that the principle of tax consultants is in accordance with tax regulations..." (18/03/2025). He also emphasised the importance of professional ethics: "Yes, so in this case every profession must have ethics... Honest, trustworthy, not speaking beyond the facts..." (18/03/2025).

On the other hand, Ms P emphasised the ethical implications of tax avoidance that could damage the company's financial statements and reputation. She acts as a neutral mediator who helps clients understand the risks of tax offences while ensuring compliance with the law. All three interviewees agreed that ethical awareness is a key foundation of the profession, encompassing the values of honesty, transparency, adherence to a code of ethics, and the need for clear contracts to prevent doubt in the performance of duties.

Mrs P complemented with a mediator's perspective: "The tax consultant is in the middle... not as a party defending the taxpayer... he must be in the middle of his role, as a mediator between the tax authorities and taxpayers" (11/04/2025). The interview findings for Mrs J, Mr B, and Mrs P are presented in Table 1, Table 2, and Table 3, respectively.

[Table 1 about here.]

[Table 2 about here.]

[Table 3 about here.]

CONCLUSIONS

Tax consultants in Indonesia have a complex dual role as technical compliance experts and guardians of the integrity of the tax system. Their ethical awareness, shaped by diverse educational backgrounds (including academia, practice, and industry) and experience, is fundamental in navigating the ethical dilemmas that arise. These dilemmas often arise from client requests seeking to minimise tax liabilities, which sometimes come close to or explicitly request illegal avoidance. Consultants such as Ms J, Mr B, and Ms P demonstrate sophisticated ethical reasoning, employing concepts such as epoche (suspension of client assumptions) and eidetic reduction (seeking the essence of ethical practice) to manage these conflicts. Their core strategy involves balancing client interests with unwavering adherence to legal and moral obligations, often prioritising professional integrity by refusing unethical requests or severing ties with clients when necessary. This ethical awareness directly affects reporting accuracy, responsible tax management, and the important distinction between legal avoidance and illegal avoidance.

This research highlights the shared vision among advisors to create a more ethical and transparent tax ecosystem, which can only be achieved through multi-stakeholder collaboration. Key factors influencing ethical awareness include the clarity and stability of tax regulations, the depth of knowledge and integrity of consultants, and the intensity of practical experience in interacting with diverse clients. Tools such as Coretax increase accountability while intensifying responsibility, highlighting the need for continuous ethics training and certification. To strengthen the profession's role as guardians of integrity, consultants advocate for increasing their numbers to break monopolies and expand access, alongside significant efforts to improve taxpayers' understanding of their worth. Most importantly, they position themselves as neutral mediators, rather than client advocates, who facilitate compliance by educating clients on risks and liabilities. Governments are called upon to contribute by simplifying ambiguous regulations and encouraging a compliance-orientated environment. Ultimately, the effectiveness of the profession depends on maintaining a foundation of honesty, transparency, strict adherence to the profession's code of ethics, and a commitment to educating all stakeholders.

Based on the limitations identified and recommendations provided, this study concludes that while offering valuable insights into the ethical awareness of Jakarta-based tax consultants, a truly comprehensive understanding of ethical decision-making in the tax ecosystem in Indonesia requires further research. Future research should explicitly include the perspectives of taxpayers and tax authorities, expand geographical coverage beyond Jakarta to capture regional variations, and rigorously examine the impact of external factors, such as ever-changing tax policies, industry pressures, and technological advancements, on ethical dilemmas. To enhance the profession's role as guardians of integrity, concerted action is essential: intensive and continuous ethics education and technical training for consultants should be prioritised; professional bodies (IKPI) and the government need to strengthen oversight, apply sanctions, and offer compliance incentives; public awareness campaigns should improve taxpayers' understanding of their obligations and the role of legitimate consultants; and technology (such as Coretax) needs continuous improvement and training to maximise transparency and efficiency. Ultimately, building a healthier tax environment demands continuous collaboration and open communication between consultants, taxpayers, and authorities, to address the gaps in perspective and context revealed by the limitations of this study.

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***Table 1** / Results of the First Interview with Mrs J.*

Noema	Ethical awareness is the basis for providing tax advice that complies with regulations, rather than engaging in illegal manipulation. Consultants must ensure that tax return reports reflect the true condition of the company and do not violate legal norms. Raising ethical awareness requires collaboration between consultants, taxpayers, and the government to create a transparent tax ecosystem.
Epoche	A significant dilemma arises when a client requests an illegal reduction in tax liability. Consultants should suspend client assumptions (epoche), explain the impact of non-compliance, and reject unethical requests. Tax management should be done legally through controlled opportunities, taking into account compliance priorities, despite client pressure.
Noesis	The Coretax system restricts unethical practices because the consultant's identity is linked to the tax return, increasing accountability and risk of liability in the event of fraud. Adherence to the code of ethics (such as prohibition of accepting other consultants' clients) and competency development (IKPI membership/certification) are key to maintaining professional integrity.
Analysis of Intentionality	Ethical consciousness is shaped by intensity (focus on client interest and legal compliance), adherence to professional code of ethics, and commitment to continuous competence development (IKPI and certification). Consultants must balance the client's wishes with the principle of legality in tax avoidance.
Eidetic Deduction	Consultants must understand the essence of ethical practice (eidetic reduction): neutrality, honesty in reporting, and rejection of manipulation of legal norms. Such awareness is achieved by ensuring tax returns match the true condition of the company, requesting complete information from clients, and using clear contracts that allow termination of employment in case of ethical violations.

***Table 2** / Results of the Second Interview with Mr B*

Noema	Client requests often go against ethical principles. Consultants should refuse co-operation if the client wants to break the rules. Clear tax regulations allow experienced consultants to use legal corridors without offence. It is hoped that collaboration between taxpayers, tax consultants, and tax authorities can help minimise ethical violations and foster a transparent tax environment.
Epoche	When dealing with clients who view tax as a "cost" rather than an "obligation". The main dilemma arises from the gap between tax theory and practice, as well as the consultant's position sandwiched between the interests of the client and the tax authority. The solution is for consultants to firmly reject unethical requests from the start of the co-operation and communicate their commitment to legal compliance.
Noesis	Emphasise the balance between client interests and legal compliance. Ethical dilemmas are exacerbated by technical challenges (such as the Coretax system) that trigger pressure from clients. Code of ethics (honesty, data confidentiality) is the cornerstone of the profession. Ethical awareness raising through training and seminars is essential for risk mitigation.
Deliberate analysis	Trying to change the perception of tax as a "burden" and Key factors: ethics education in the curriculum as a communication bridge, development of the formal economy, and clarity of government policies. The main challenge is the lack of clarity of regulations and unequivocal policies.
Ethical deduction	Tension due to mismatch of tax theory and practice. Ethical awareness of consultants is very high, with emphasis on data integrity, balancing the role as a client bridge, and clear work contracts with tax authorities to prevent violations. Confidentiality of client information is a very important aspect.

***Table 3** / Results of the Third Interview with Mrs P*

Noema	Balancing client demand with tax regulations by encouraging an increase in the number of tax consultants to avoid monopoly and improving public understanding of the role of tax consultants.
Epoche	Confronting dilemmas by suspending clients' assumptions about tax avoidance providing options along with explanations of legal and reputational risks, emphasising integrity as an advisor.
Noesis	Ethical dilemmas can impact client trust and professional reputation. Openness about the limitations of systems (such as Coretax) and adherence to codes of ethics are key to maintaining professional integrity.
Deliberate Analysis	Ethical awareness is shaped by an understanding of the mediator role between taxpayers and tax authorities. Personal integrity and updating knowledge of regulations are key foundations for developing ethical awareness.
Ethical Deduction	Tax consultants should be aware of the ethical implications (both financial and reputational) and their neutral role as mediators. This awareness prevents the misconception that consultants are "taxpayer advocates."

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***Figure 1** / History of Research*

