



What Influences A Taxpayer's Decision Making To Choose A Tax Consultant?

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ABSTRACT: The Indonesian Minister of Finance believes that Indonesia can continue to protect society and the economy through the countercyclical and shock absorber function of the APBN (Indonesia, 2023). There are many aspects to taxation and it is very complex and dynamic. One cannot just learn it once, then apply it all the time. Often people feel confused and difficult. So this is where the role of consultant services is needed. Tax Consultants are an extension of the state to socialize, provide input, so that Taxpayers fulfill their tax obligations according to the rules. Consultants play a role in influencing taxpayers' compliant behavior and helping taxpayers carry out their tax obligations.

This research aims to analyze taxpayers' perceptions of the use of tax consultants in providing consulting services and what influences taxpayers' decisions in choosing their tax consultants. The hope is that it will provide input for practitioners and the academic community to prepare themselves to meet market desires. The data analysis technique used is thematic narrative analysis technique by conducting in-depth interviews and a questionnaire containing a summary of the interview results in the form of a statement. Involving 15 informants selected based on certain criteria. The result is that the public perception in Bali regarding the use of tax consultants is positive. Users of Tax Consultant services, or Taxpayers feel very helped in terms of consultations. Not only in terms of calculating, paying and reporting tax, personal taxes, corporate taxes, but also providing advance advice regarding tax planning, financial management planning, restitution and responses if taxpayers receive a letter from the Directorate General of Taxes. Factors that influence a Taxpayer's decision in choosing a Tax Consultant are mastery of tax knowledge and regulations, responsibility and integrity, trustworthiness, service quality, communication skills, ethics and Tax Consultant educational background. The majority of users of Tax Consultant services make decisions based on various decisions, including recommendations and testimonials from trusted parties, as well as consideration of individual consultant assessments based on the criteria above.

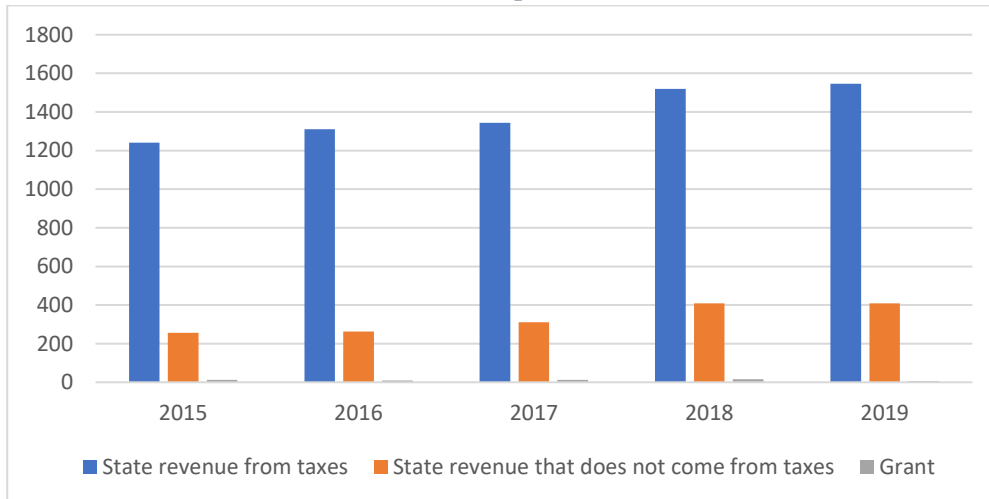
KEYWORDS: Tax payments, tax consultant, taxpayer, tax obligations.

1. INTRODUCTION

Taxes are a coercive public contribution to the state. Everyone does not have the option to choose whether they want to or not, because there is only one choice, namely must. Tax policy cannot be avoided (according to the tax grouping criteria). Tax payments by taxpayers are a form of involvement in national financing and development (Panggiarti, 2020). Taxpayers who carry out their tax rights and obligations are a form of Taxpayer compliance (Rahayu, 2017). Based on Law of the Republic of Indonesia Number 28 of 2007 concerning the Third Amendment to Law Number 6 of 1983 concerning General Provisions and Tax Procedures, Tax is a mandatory contribution to the state owed by an individual or entity that is coercive based on the Law, without receiving direct compensation and being used for state needs for the greatest prosperity of the people. Taxes are the main source of state income, to finance all state expenses and expenses. Achieving targets and the APBN is very influential in achieving a golden Indonesia in 2034.

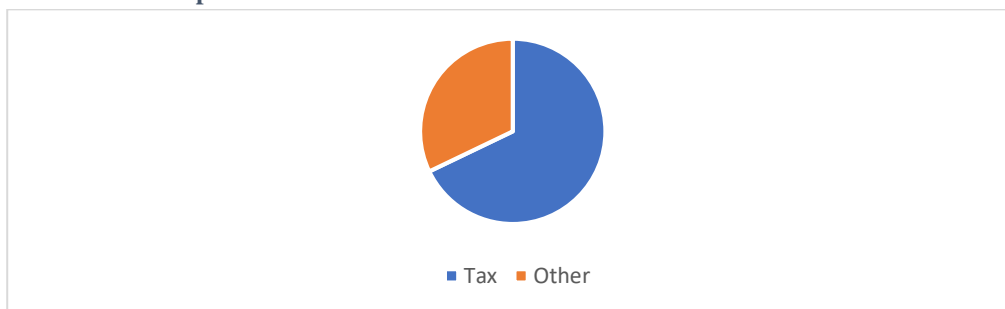


Graph 1. State Revenue Contribution 2015-2019 (in trillion rupiah)



Source: Ministry of Finance APBN Data Portal, 2022

Graph 2. State Revenue of the Republic of Indonesia as of December 2023



Source: Indonesian Ministry of Finance, 2023

Graph 1 shows that the highest income of the Republic of Indonesia is from taxes. State revenue amounted to IDR 2,462.37 trillion or 99.97 percent of the target and grew 3.57 percent year of year (yoy). This realization consists of tax revenues of IDR 1,671.37 trillion (97.28 percent of the target), growing 6.53 percent (yoy), as of December 2023. The Minister of Finance, Sri Mulyani Indrawati is confident that Indonesia can continue to maintain society and the economy through the countercyclical and shock absorber function of the APBN, as well as providing affirmation to the most vulnerable groups (Indonesia, 2023).

There are many aspects to taxation, and it is very complex and dynamic. Clement (2017) states that the determining factors in taxpayer compliance behavior are tax knowledge and information. Tax regulations continue to undergo adjustments. One cannot just learn it once, then apply it all the time. Because at any time, changes can occur. Often people feel confused and difficult. So, this is where the role of consulting services is needed, namely directing individuals or entities to implement, comply and fulfill tax obligations. Tax aspects start from VAT Stamp Duty (value added tax), PPh (income tax), PPnBM (sales tax on luxury goods), PBB (land and building tax) PHR (hotel and restaurant tax), water tax, advertising tax, and various other types of taxes. This rule is regulated in the PP Tax Regulations, generally known as KUP (Law No. 28 of 2007 concerning General Provisions and Tax Procedures). Nguyen (2019) states that what influences tax compliance can be taxpayer behavior, economic factors, psychological factors, moral and social factors.

Research conducted by Ponego and Heni (2022) shows that there are several things that influence the use of tax consultant services, including motivation, tax sanctions, and the quality of the Tax Consultant. Taxpayer Motivation, Understanding of Taxation, and Taxpayer Perceptions have a significant influence on corporate taxpayers' interest in using Tax Consultant services. Corporate Taxpayers are motivated to use tax consultant services because Tax Consultants can reduce the risk of errors in tax



obligations and can provide a sense of security from the imposition of tax sanctions, besides that Tax Consultants can also help Taxpayer businesses by minimizing the tax burden in accordance with tax regulations. This reflects that respondents are of the opinion that respondents' understanding of taxation is very necessary in increasing taxpayer interest in using tax consultant services. It can be interpreted that the higher the understanding of taxation, the greater the interest of corporate taxpayers in using the services of a tax consultant. This can be seen from the tax regulations as time changes, there is no special staff, and there is no time for Corporate Taxpayers, the higher the level of interest of Corporate Taxpayers in using Tax Consultant services because they still need to understand in depth each of the latest regulations. existing ones (Ponego and Heni, 2022). Consultants play a role in influencing taxpayers' compliant behavior and helping taxpayers carry out their tax obligations (Nugraheni, 2021).

Tax collection can be carried out by the Official Assessment System (giving authority to tax collectors in determining the amount of tax owed or to be paid by Taxpayers), Self-Assessment System (a system that gives full authority to Taxpayers in carrying out their own calculations, deposits and reporting on the amount of tax owed) (Mardiasmo, 2016), and the Withholding Assessment System (a system that gives authority to third parties to withhold tax or levy the amount of tax owed, (Mardiasmo, 2016).

Tax Consultants are an extension of the state to socialize, provide input, so that taxpayers fulfill their tax obligations according to the rules. Consultants play a role in influencing taxpayers' compliant behavior and helping taxpayers carry out their tax obligations, Nugraheni, et al (2020). In relation to the duties of the Tax Consultant profession, there seems to be a conflict of interest, where on the one hand they must help the government participate in securing tax revenues, but on the other hand they must also fully assist taxpayers in their tax matters. But actually this is not a contradiction, because in helping or defending the interests of taxpayers, Tax Consultants must always be guided by and must not violate the provisions of the applicable tax laws.

According to the Regulation of the Minister of Finance of the Republic of Indonesia number 111/PMK.03/2014 concerning Tax Consultants. A Tax Consultant is a person who provides tax consultation services to taxpayers in order to exercise their rights and fulfill their tax obligations in accordance with tax laws and regulations. The obligations of a Tax Consultant are to provide consulting services, participate in continuous professional development (PPL) activities, and submit an annual Tax Consultant report.

Graph 3. Number of Tax Consultants in Indonesia



Source: data processed 2024

Table 1. The ratio of the number of Tax Consultants in various countries

Country	Number of Tax Consultants (person)	Number of Population (person)	Population Ratio (per Tax Consultant)
Austria	9.987	8.140.000	815
Belgia	8.903	10.396.000	1.167
Republik Ceko	4.113	10.489.183	2.550



Jerman	72.245	82.531.000	1.142
Belanda	11.000	16.258.000	1.478
Irlandia	5.500	4.027.000	732
Italia	100.000	57.888.000	578
Latvia	115	2.319.000	20.165
Polandia	9.400	38.190.000	4.062
Rusia	9.000	141.900.000	15.766
Slowakia	780	5.380.000	6.897
Spanyol	35.000	42.345.000	1.209
Inggris	14.000	59.694.000	4.263
Indonesia	3.231	258.705.000	80.070

Source: Ministry of Finance of the Republic of Indonesia Directorate General of Taxes Secretariat of the Directorate General of Taxes as of 11 March 2016 and Indonesian Central Statistics Agency 2017.

Table. 1 show that the ratio of the number of Tax Consultants in Indonesia is still far compared to other developed countries. Even though Graph 1 shows an increase in the number of consultants, the ratio is still too far. The gap between the number of residents and the number of consultants. So, the consultant profession is currently quite promising.

Not only can it be measured from the number ratio, but the current situation also shows the same signal. Tax rules and types of business are increasingly complex. Companies need people with special competencies and updates regarding tax regulations to be able to fulfill appropriate tax obligations. Pontoh's research (2017) shows that Tax Consultant Services are influenced by Taxpayer motivation, tax sanctions and the quality of Tax Consultants. So, Tax Consultants are expected to be able to improve the quality and knowledge they have because Taxpayers need input assistance. The results of this research show that Taxpayer Motivation, understanding of taxation, and Taxpayer perception have a significant influence on the interest of Corporate Taxpayers in using Tax Consultant services. Meanwhile, Ponengo (2022) examined the factors that influence Corporate Taxpayers' interest in using Tax Consultant services, the results are that taxpayer motivation, understanding of taxation, and taxpayer perceptions have a significant influence on Corporate Taxpayers' interest in using Tax Consultant services. Both studies assessed the perception of internal factors of taxpayers in selecting consultants. Nowadays, there are many facilities and ways to become a Tax Consultant. Starting from training places, educational institutions, even universities and higher education, they offer a focus in the field of taxation. However, when someone has studied, has tax expertise, and obtained Tax Consultant certification (practice permit). So, what next steps need to be prepared, to be able to compete and be successful in the Tax Consultant profession? This research wants to analyze what factors influence the decision of individual Taxpayers (WP) or Corporate Taxpayers (entities) in choosing a Tax Consultant? This research will discuss more about the opinions of users or taxpayers regarding internal factors, administrative compliance that consultants have in influencing taxpayers' decisions to choose a tax consultant.

2. PROBLEM FORMULATION AND RESEARCH OBJECTIVES

Based on the background description, the researcher formulated the problem regarding the research conducted by presenting the problem formulation with the question:

- 1) What is the perception of the people in Bali regarding the use of Tax Consultants?
- 2) What are the factors that influence decision making in choosing a Tax consultant?

The purpose of this research is because the researcher wants to:

- 1) Analyze how taxpayers perceive the use of Tax Consultants in providing consulting services both for personal tax payments and for business. Have taxpayers in Bali given a positive response, or until now, the use of consultants is still something that is rarely done?
- 2) Know what factors influence taxpayers' decisions in choosing their tax consultant. The hope is that it will provide input for practitioners and the academic community to prepare themselves to meet market demands.



3. THEORETICAL BASIS

3.1 Theory of Planned Behavior

Theory of planned behavior (TPB) is the result of the development of the theory of reason action (TRA). The difference between these two theories is that there is an additional construct, namely perceived control, which aims to be able to predict individual behavior more specifically. Perception of control is a person's opinion about the ease or difficulty that will be faced when carrying out the action (Darmawan, 2019). Perception of behavioral control is believed to influence a person's intention to carry out a behavior. According to TPB theory, the emergence of a person's intention to behave is influenced by 3 factors, namely Behavioral Beliefs, Normative Beliefs, Perceived Behavioral Control. [Azwar (2011:11) the theory of planned behavior is an extension of the theory of reasoned action (TRA) which was developed by Icek Ajzen and Martin Fisbein in 1980. Ajzen and Fisbein developed the theory of planned behavior by adding constructs that were not yet in the theory of reasoned action, namely perceived behavioral control. The theory of planned behavior aims to predict and understand the impact of behavioral intentions, identify strategies to change behavior and explain real human behavior. The theory of planned behavior assumes that rational humans will use existing information systematically and then understand the impact of their behavior before deciding to carry out that behavior. In the theory of planned behavior there are several goals and benefits, including predicting and understanding motivational influences on behavior that is not under the individual's own control or will.

3.2 Tax Consultant

According to the Regulation of the Minister of Finance of the Republic of Indonesia number 111/PMK.03/2014 concerning Tax Consultants. A Tax Consultant is a person who provides tax consultation services to Taxpayers in order to exercise their rights and fulfill their tax obligations in accordance with tax laws and regulations. Consultant's right is the right to provide consulting services in the field of taxation in accordance with the limits of his or her level of expertise. In order to become a Tax Consultant, several general and specific requirements must be met. The special conditions that must be met are:

- 1) Have a Tax Consultant Certificate (formerly known as Tax Consultant Brevet). Having a practice permit issued by the Director General of Taxes, what is meant by Certificate (or in previous regulations such as in Decree of the Minister of Finance of the Republic of Indonesia No.408/KMK.01/1995 concerning Tax Consultants, is referred to as Brevet) is a charter or sign pass which shows a person's level of expertise in providing services in the field of taxation. A certificate is given if someone has passed the Tax Consultant Certification Examination held by the Indonesian Tax Consultants Association under the supervision of the Directorate General of Taxes and the Tax Education and Training Center. The Tax Consultant Certificate consists of 3 levels, namely:
 - a) Certificate A, namely a Tax Consultant who has Certificate (or Brevet) A has the right to provide services in the field of taxation to Individual Taxpayers in exercising their rights and fulfilling their tax obligations, except for Taxpayers who are domiciled in countries that have double taxation avoidance agreements. with Indonesia.
 - b) Certificate B, namely a Tax Consultant who has a Certificate (or Brevet) B has the right to provide services in the field of taxation to Individual and Corporate Taxpayers in exercising their rights and fulfilling their tax obligations, except for Investment Taxpayers, Permanent Establishments and Taxpayers who are domiciled in a country that has a double taxation avoidance agreement with Indonesia.
 - c) Certificate C, namely a Tax Consultant who has a Certificate (or Brevet) C has the right to provide services in the field of taxation to Individual and Corporate Taxpayers in exercising their rights and fulfilling their tax obligations, including to Investment Taxpayers, Permanent Establishments and Taxpayers who are domiciled in a country that has a double taxation avoidance agreement with Indonesia.

Consultant's right is the right to provide consulting services in the field of taxation in accordance with the limits of his or her level of expertise. The services provided by consultants include financial report audits. In the case of accounting audit services for financial reports, the Public Accountant determines the fairness of the financial report presentation or its conformity with Financial Accounting Standards (SAK). Meanwhile, Tax Consultants also carry out compliance audits to examine whether the tax implementation is in accordance with the provisions of tax laws and regulations. Compilation Services, namely public accountants carrying out various accounting activities for their clients, such as recording accounting transactions to preparing financial reports. Meanwhile, Tax Consultants also provide services for preparing fiscal financial reports for the purpose of client tax reporting. In



principle, the services provided by Tax Consultants to Taxpayers are related to the implementation of Taxpayer's rights and fulfillment of tax obligations. In more detail, these services include:

- 1) Providing tax compliance audit services, namely conducting inspections and examining whether taxpayers have carried out their tax rights and obligations in accordance with the provisions of tax legislation, both meeting the formal provisions and the material provisions. In this tax compliance audit service, Tax Consultants also provide suggestions for improvements and improvements to Taxpayers in terms of tax implementation.
- 2) Assist Taxpayers in calculating the tax that must be paid and at the same time provide guidance in filling out the Tax Return (SPT) as an annual report which must comply with the provisions of tax legislation.
- 3) Providing consultation on tax problems faced by Taxpayers.
- 4) Provide information regarding Taxpayer rights that can be requested from the Directorate General of Taxes.
- 5) Help create a healthier climate in the field of taxation so that taxpayers feel legal certainty in their tax matters.
- 6) Bridging the relationship between taxpayers and tax officials, where in general nowadays taxpayers still feel a sense of fear when facing tax officials.
- 7) Fight for the fulfilment of taxpayers' rights as regulated in the tax law.

According to the Decree of the Minister of Finance of the Republic of Indonesia No.294/KMK.04/1998 article 11, the obligations of a Tax Consultant include:

1. Must comply with all applicable tax laws and regulations.
2. Must provide services to taxpayers to carry out their tax rights and obligations in accordance with applicable tax laws and regulations.
3. Must follow the work procedures and rules that apply within the Directorate General of Taxes and are prohibited from carrying out actions that are detrimental to the interests of the state.
4. Must attend tax training/refresher education at least once a year.

In the provisions above, it can be seen that Tax Consultants are actually partners of the Directorate General of Taxes, especially in terms of enforcing the implementation of tax regulations and securing tax revenues by the state. Apart from external matters, internally Tax Consultants are expected to be exemplary Taxpayers in complying with the provisions of tax laws and regulations. Like other professional codes of ethics, the Code of Ethics of the Indonesian Tax Consultants Association also regulates other matters which are closely related to the implementation of their professional duties, including:

- 1) The principle of impartiality or independence of the Tax Consultant, where the Tax Consultant must not side with just one party, neither the tax authorities nor the Taxpayers.
- 2) Tax consultants must maintain confidentiality regarding partner data. Violations committed by Tax Consultants in carrying out their profession, whether violations of obligations or violations of the professional code of ethics, can be subject to sanctions including revocation of their practice license by the Directorate General of Taxes.

Tax consultant is a profession as a mediator between taxpayers and the government. The role of tax consultants is divided into two, namely the role for Taxpayers and the role for the Government. On the taxpayer side, consultants play a role in accommodating taxpayers in carrying out their tax obligations. Tax consultants influence taxpayers' compliant behaviour from their ethics in providing services and providing examples of tax compliance to taxpayers. On the government side, consultants have a role in helping maximize state income from taxes. Apart from providing services in taxation, tax consultants also have their own views on what demand they should find. This means that tax consultants have their own ideals in providing services, so it can be seen that consultants have contributed to increasing taxpayer compliance, Nugraheni, et al (2020).

3.3 Decision Making

Decision Making is making an assessment and making a choice. This decision was taken after going through several calculations and considering alternatives. Before a choice is made, there are several stages that the decision maker may go through. These stages may include identifying the main problem, formulating the alternatives to be chosen and arriving at the best decision. Decision Making is a process of systematically selecting the best alternative from several alternatives to be followed up (used) as a way of solving problems. The decision-making process, also known as decision analysis, is a stage carried out after analyzing the situation and analyzing the problem in the problem-solving process.



Decision making can be considered as a result or output of a mental or cognitive process that leads to the selection of a path of action among several available alternatives. Every decision-making process always produces one final choice, Reason (1990). Decisions are made to achieve goals through implementation or actions and achievements. In the decision-making process it can be rational or irrational. The decision-making process is a reasoning process based on the decision maker's value assumptions, preferences, and beliefs, Riabacke (2012). In the process of deciding about something important, it can be done either by an individual, a group of people or within an organization (Suri, 2020).

According to Salusu (2008) every decision has different levels. Decisions usually have four levels, namely:

- 1) Automatic decisions are a form of decision that is made very simply. For example, a car driver receives information at a road intersection in the form of a red light, and the driver immediately makes an automatic decision to stop.
- 2) The decision to increase the expected information is a decision level that already has slightly complex information, meaning that the existing information has provided cues for deciding. However, a decision has not been made because the information needs to be studied first.
- 3) Decisions based on various considerations are a level of decision that requires more information, and this information is collected and analyzed to be considered to produce a decision. For example, someone who is going to buy a watch will compare several brands. He compares the price, quality, and model and to decide it may take several hours or even days before deciding.
- 4) Decisions based on multiple uncertainties are the most complex decision level. The amount of information needed is increasing. In addition, there is uncertainty in the existing information. This kind of decision contains more risks and there is doubt in the decision making.

4. RESEARCH METHODS

4.1 Place and Research Objects

This research was conducted in Denpasar Bali, starting from February 2024 to July 2024. The object of this research is taxpayers' opinions regarding the use of Tax Consultant services and considerations for taxpayers' decision making in choosing a Tax Consultant.

4.2 Research Informant

Research informants are people who will provide their opinions and thoughts in analyzing taxpayers' perceptions of the use of tax consultant services and taxpayers' decision-making considerations in choosing a tax consultant. The relevant informant is a person who has expertise or expertise in the case being discussed, has practical experience with the phenomenon being discussed. Informants in this research were selected based on purposive sampling, namely a sample determination technique with certain considerations in Sugiyono, (2016). The considerations are as follows;

- 1) Is an individual taxpayer or corporate taxpayer who has been actively paying taxes for at least 2 years.
- 2) Aged over 21 years.
- 3) Domiciled and registered at KPP Pratama Denpasar

Based on the theory regarding data depth, Burmeister & Aitken (2012) regarding data saturation. This is a situation of data saturation or the point where new data no longer provides new insights into the research question. This can happen when you have researched a lot of data and from all that has been researched the researcher cannot find anything new. Some researchers have even found that data saturation can be achieved with just six participants (Guest et al., 2006), but this depends on the population studied. Based on data saturation considerations, the number of informants taken in this interview was 15 people.

4.3 Data collection methods

The data collection method is in-depth interviews. The in-depth interview method is a qualitative research technique used to gain an in-depth understanding of an individual's views, experiences and perspectives. This method involves direct interaction between researchers and participants to explore detailed and in-depth information. This method is used with the aim of conducting in-depth exploration to gain in-depth insight into certain themes or issues from an individual perspective. As well as gaining a rich and detailed contextual understanding of how participants experience and interpret certain phenomena.



4.4 Data analysis techniques

The data analysis technique used in this research is the thematic narrative analysis technique, namely analyzing narrative data to understand how individual stories or experiences are constructed and articulated. The context of this research is to narrate taxpayers' perceptions based on their assessment and experience regarding the factors that influence the decision to select a tax consultant. The steps taken include:

- 1) Collecting narratives or stories from data.
- 2) Analyze the structure and content of the narrative.
- 3) Identify key elements such as character, plot, and meaning.
- 4) Interpret how the narrative shapes the informant's experiences and identity.

4.5 Research Methodology

In collecting data through interviews, the design used in this research was open questions and closed questions. Open-ended questions are designed to allow participants to speak freely and provide in-depth answers. It is open and explorative and more flexible. Open questions are used to examine general perceptions regarding:

- 1) Taxpayer perceptions of the tax consultant profession.
- 2) Taxpayer's perception of services provided by tax consultants.
- 3) Taxpayer perceptions regarding the role of the tax consultant profession.
- 4) Taxpayer perception of competency criteria that must be possessed by a tax consultant office.
- 5) Taxpayer perceptions regarding what factors influence the decision in choosing a tax consultant.
- 6) Taxpayer perceptions regarding expectations for tax consultants.
- 7) Taxpayer's perception regarding the decision to use a tax consultant or not.
- 8) Perception of mandatory tax considerations in decision making for selecting a tax consultant.

The question points above are open questions asked to taxpayers. After the researcher has received the answer, the researcher asks closed questions whose points are limited by the administrative requirements that must be fulfilled in carrying out the tax consultant profession. as well as a summary of the informant's answer points for answers to open questions. This is done to reconfirm the data or information obtained based on the results of the interview. The closed question points are intended to obtain answers to the following:

Table 2. List of questions asked to informants

No	Question	Answer Choices		
1.	Do You Use a Tax Consultant?	Yes	No	
2.	If Point 1 is yes, how long have you used the services of a tax consultant?	0-5 Years	5 – 10 Years	More than 10 Years
3.	Use of Consultant Services for purposes as?	Individual Taxpayers	Corporate Taxpayers	Individual Taxpayers and Corporate Taxpayers
4.	Form a Business Entity?	UD/CV/Firm	PT	there is no form of business entity
5.	Do you consider having a tax consultant certificate and/or practice license when choosing consulting services?	Yes	No	Uncertain
6.	Do you consider the Tax Consultant academic degree factor in choosing Tax Consultant Services?	Yes	No	Uncertain
7.	Do you consider the ethical factors of Tax Consultants in choosing Tax Consultant Services?	Yes	No	Uncertain



8.	Do you consider the Tax Consultant's communication skills factor in choosing Tax Consultant Services?	Yes	No	Uncertain
9.	Do you consider the Tax Consultant's mastery of tax knowledge and regulations when choosing Tax Consultant Services?	Yes	No	Uncertain
10.	Do you consider Tax responsibility and integrity factors in choosing Tax Consultant Services?	Yes	No	Uncertain
11.	Do you consider the assertiveness factor of a Tax Consultant in choosing Tax Consultant Services?	Yes	No	Uncertain
12.	Do you consider the quality of Tax Consultant services when choosing Tax Consultant Services?	Yes	No	Uncertain
13.	Do you consider the Tax Consultant experience factor in choosing Tax Consultant Services?	Yes	No	Uncertain
14.	Do you consider the trustworthiness factor in maintaining company confidentiality by a Tax Consultant when choosing Tax Consultant Services?	Yes	No	Uncertain

Source: data processed 2024

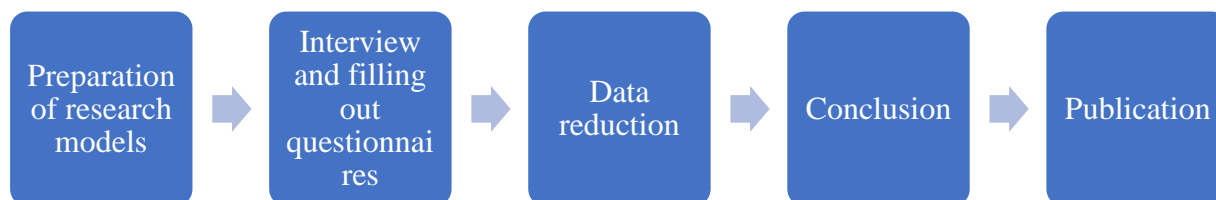


Figure 1. Stages of Research Implementation

Source: data processed 2024

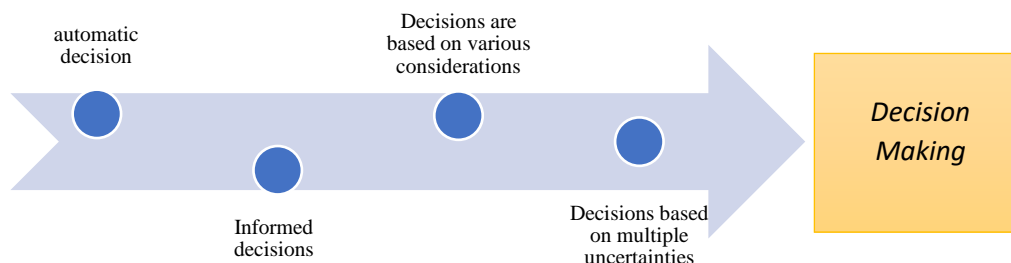


Figure 2. Research Fish Bone Diagram

Source: data processed 2024



5. DISCUSSION OF RESEARCH RESULTS

5.1 General description

In this research, researchers used a qualitative approach with an interpretive paradigm as the research umbrella. Daymon & Holloway (2011) in their book explains that there are no standard steps for carrying out all types of qualitative analysis. There is flexibility in qualitative research design. The interpretive paradigm itself also focuses on the role of language, interpretation and understanding in social sciences. Because researchers want to see the point of view and understand and explain the social world of the assumptions of taxpayers in Indonesia, both individual taxpayers and corporate taxpayers.

Data analysis techniques in the interpretive paradigm include writing transcripts of interview results, data reduction, analysis, data interpretation and triangulation. Data reduction is carried out to obtain important points in explaining meaning and describing the meaning that emerges. Every meaning given by research subjects to their perception of taxes and their compliance with taxes for their online business must have many implied meanings that only emerged after the researcher carried out data reduction. Data interpretation is also carried out by providing impressions, opinions, and interpretations regarding the informants' views on aspects that influence taxpayers' decisions in choosing a tax consultant.

5.2 Explanation of Results

This research was conducted to analyze the public's perception of the use of tax consultants for the purposes of tax consulting services for individuals and corporate taxpayers. And what are the factors that influence decision making in choosing a tax consultant? This research is to provide input to practitioners and the academic community to prepare themselves to meet market desires. The research results were concluded from subjective interpretations of the results of in-depth interviews with informants. Where the researcher tries to understand the meaning behind the data provided from the informants, namely the interview participants' perceptions regarding the motorbike taxis being studied.

5.2.1 What is the perception of the people in Bali regarding the use of Tax Consultants?

The perception of the people in Bali regarding the use of tax consultants can be seen from Figure 4 which shows the number of informants who use tax consultant services.

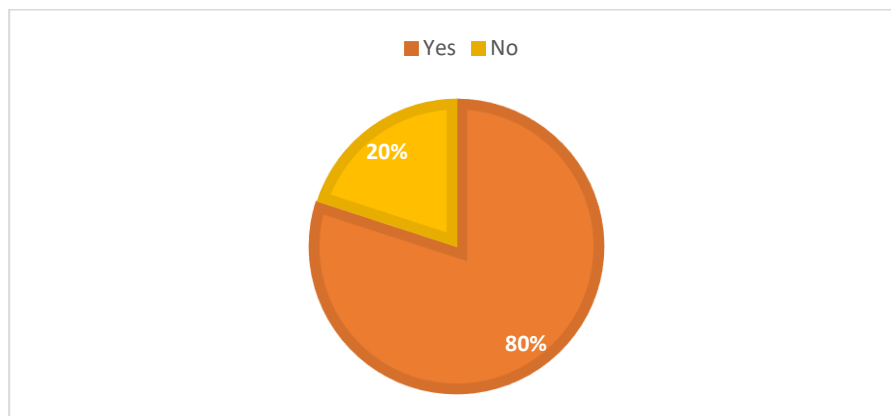


Figure 3. Percentage of informants who use Tax Consultant services

Source: data processed 2024

Figure 3. Shows that 73% (seventy three percent) of informants use tax consultant services, this shows that informants give a positive impression and believe in the tax consultant profession. Perception can be interpreted as a way of processing information obtained from surrounding conditions in the form of stimuli, then organizing it by oneself so that it can be recognized and defined by an individual (Munabari, et al. 2014). Taxpayer perceptions about tax consultants are very important for two reasons, namely regarding taxpayers who demand tax consultants to find solutions in the gray area, namely the need and comfort of taxpayers with the use of tax consultant services. In practice in the field, tax consultants are divided into three types, namely Creative Consultant, Honest Consultant, Cautious Consultant. The division of these types is based on the work system of tax consultants (Sutanto and Tjondro 2013). When linked to the Theory of Planned Behavior theory in the Perceived Behavioral Control theory, perceptions regarding tax consultants are included in the subjective norms section. In Perceived Behavioral Control theory, behavioral interest

is determined by subjective norms. Subjective norms are a person's view of beliefs that can influence behavioral interests. Research by Ponengo and Heni (2022) shows that the services provided by tax consultants influence corporate taxpayers' interest in using tax consultants. Because many informants claim to be tax consultant users, it can be concluded that the public's response is positive towards the tax consultant profession.

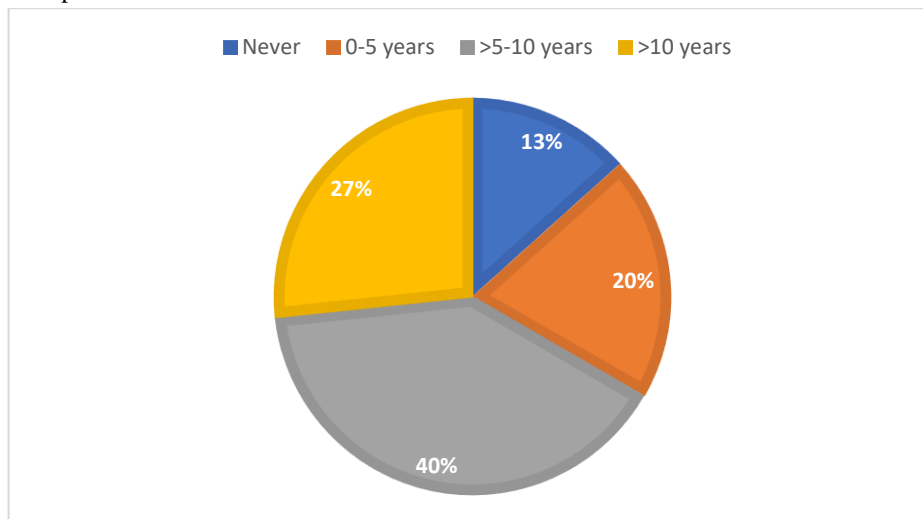


Figure 4. Vulnerable time for using a Tax Consultant

Source: data processed 2024

Figure 4 shows the time span of informants using tax consultant services. The average user has been using a consultant for quite a long time. The results of the interviews show that the time span is quite long, because according to the consultant users, they feel very helped by the tax consultant services. Either as an individual taxpayer or corporate taxpayer. The following is a summary of the services obtained from tax consultants.

Table 3. Informants' perceptions of the services obtained from Tax Consultants

No	Informants' perceptions of the services obtained from Tax Consultants
1)	Reporting individual SPT
2)	Assisting companies in calculating the amount of taxes paid such as PPH, land and building tax, water and land tax, apart from that, assisting companies in submitting tax reports
3)	Helping companies in calculating VAT, PPH as well as managing payments & handling and accompanying us when there are inspections
4)	Restitution consultation and assistance services. Starting from planning, submissions, audit notification letters and data requests, fulfilling data requests, inspections to the process of notification of audit results, minutes of discussion, discussions to determination letters.
5)	Help to educate on the latest tax regulations, and adjust company tax reporting in accordance with applicable regulations.
6)	Monthly and annual tax reporting.
7)	Consultation and tax planning services or tax planning including business and financial consulting.
8)	consultation services for all tax issues and assistance if there is a letter from the Director General of Taxes
9)	Providing advice to companies on how to manage taxes properly, and assisting in resolving tax problems such as delayed tax filing, incorrect tax collection or tax disputes
10)	As an intermediary to prepare and assist with all things related to taxation, providing solutions, suggestions and problem solving regarding taxation

11)	Perform tax calculations, tax payments and tax reporting from clients. Provide tax consultations, carry out tax planning, and optimize profits for clients.
12)	Mediate the interests of taxpayers and the Director General of Taxes, and help clients avoid tax problems.
13)	Helping prepare tax reports and fulfilling tax aspects as well as providing advice to help me handle taxes, so I can save time on tax matters so I can focus on developing my business.

Source: data processed 2024

The number of informants in this study was 15 people, but Table 3 is a summary of the perceptions of informants who came from consultant users, namely 13 informants. So it can be concluded that the perception of the people in Bali regarding the use of tax consultants is that people respond positively to tax consultants because they feel they are really helped in terms of consultation. Not only in terms of calculating, paying and reporting tax, personal taxes, corporate taxes, but also providing advance advice regarding tax planning, financial management planning, restitution and responses if taxpayers receive a letter from the DJP.

5.2.2 What are the factors that influence decision making in choosing a tax consultant?

Decision making referred to in this research is the decision to select decisions or policies based on certain criteria. The following is a classification of decisions based on the consideration process in making decisions, namely:

- 1) Automatic decision.
- 2) Decisions based on expected information.
- 3) Decisions are based on various considerations.
- 4) Decisions based on multiple uncertainties.

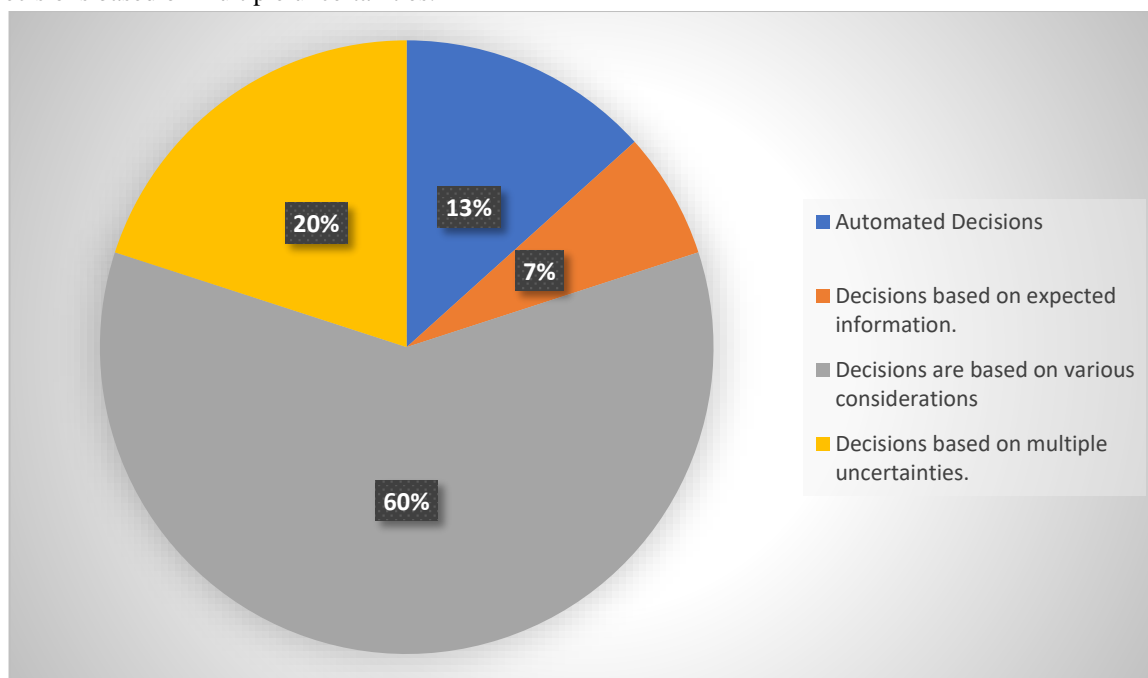


Figure 5. Informants' perceptions of decision considerations

Source: data processed 2024

This research informant made decisions based on various considerations. So the researcher proposed several criteria proposed by the informants to draw conclusions. Criteria are grouped into two, namely administrative and non-administrative criteria (Priandani & Saputra, 2019). Administrative criteria are prerequisites that must be met by someone to become a consultant. Meanwhile, the non-administrative criteria are a summary of several informants' answers in the initial interview. The results of the



answers are summarized and presented in the form of optional questions or closed questionnaires to reconfirm the results of the informant's answers:

Factors influencing the selection of a tax consultant	Administrative criteria	Possession of a tax consultant certificate _____ tax consultant practice license _____ educational history and academic degrees _____
	Non-administrative criteria	have ethical ethics _____ have good communication skills _____ master tax knowledge and tax regulations _____ responsibility and integrity _____ firm _____ service quality _____ experience _____ can be trusted to maintain the confidentiality of client companies _____

Figure 6. Classification of Tax Consultant criteria by Informants

Source: data processed 2024

The researcher summarized the answers from the interviews with 15 informants, then summarized them into statements to reconfirm the informants' assessments so that they could be measured and compared. The results of the questionnaire are as follows:

Table 4. Informants' perceptions of Tax Consultant criteria

No	Statement	Answer			
		Strongly Disagree	Disagree	Agree	Strongly Agree
Administrative Criteria					
1)	Having a Tax Consultant Certificate influences my decision in choosing a Tax Consultant.	1	6	4	4
2)	Having a Tax Consultant Practice License influences my decision in choosing a Tax Consultant.	2	4	5	4
3)	Educational history and Tax Consultant degree influenced my decision in choosing a Tax Consultant.	1	3	8	3
Non-Administrative Criteria					



4)	Tax Consultant Ethics influenced my decision in choosing a Tax Consultant.	0	2	5	8
5)	The Tax Consultant's Communication Skills influenced my decision in choosing a Tax Consultant.	0	1	6	8
6)	Tax Consultant's mastery of tax knowledge and regulations influenced my decision in choosing a Tax Consultant.	0	0	4	11
7)	The responsibility and integrity of a Tax Consultant influences my decision in choosing a Tax Consultant.	0	0	4	11
8)	The Tax Consultant's assertiveness influenced my decision in choosing a Tax Consultant.	0	5	6	4
9)	The quality of service influences my decision in choosing a Tax Consultant.	0	0	7	8
10)	A trustworthy Tax Consultant influences my decision in choosing a Tax Consultant.	0	0	6	9

Source: data processed 2024

The results of interviews and questionnaires show that the administrative class criteria that most influence the consideration of using a consultant are educational history and a tax consultant title, while the criteria for ownership of a consultant certificate and practice permit are not too influential. This was proven when confirming with informants, that on average informants did not really consider certification and permits. But consider educational background because it assumes that graduates of taxation, accounting or law have a better understanding of tax science (Putri & Saputra, 2022). Certification and practice permits are usually required when dealing with the Director General of Taxes. When a Tax Consultant becomes a Mandatory representative for all legal activities related to Taxation, certification, permission, and power of attorney (from the Taxpayer) are required.

Taxpayers consider the consultant's ethics in selecting a tax consultant. Likewise with communication skills. The interview results showed that informants felt more comfortable if the consultant had good ethics and communication skills. This is considered necessary because consultants are not only expected to be able to do technical tax work, namely calculating, paying, and reporting taxes. But also discuss tax planning. Tax planning is an effort to minimize tax payable to achieve optimal profit before tax. Usually, the strategies carried out in tax planning are more about taking advantage of the loopholes or loopholes that exist in tax law. Therefore, this tax planning basically does not conflict with the law (Mangoting, 2004). So, if the consultant does not have good communication, it will be difficult for taxpayers in discussions, as is the case with ethics. Poor etiquette can cause communication discomfort (Larasdiputra & Saputra, 2021).

The aspects of mastery of knowledge and rules as well as responsibility and integrity received the highest assessment among other criteria. This is considered the most crucial. The informant knows the extent of the consultant's mastery of knowledge, responsibilities and the integrity of recommendations and testimonials from colleagues. One of the codes of ethics for Indonesian Tax Consultants is that they are prohibited from placing advertisements to get customers. So how does a tax consultant introduce his business to potential consumers? Information obtained from 13 informants who are currently using consultant services is that the informants know information about Tax Consultants based on recommendations from colleagues or friends who have used Consultant services. In contrast to Public Accounting Firm services which provide independent auditing services with a maximum time limit, Tax Consultant services do not have a time limit. If the taxpayer feels comfortable and wants to continue the employment contract, this can be done for an unlimited period.

So, it can be concluded that the factors that influence taxpayers' decisions in choosing a Tax Consultant are mastery of tax knowledge and regulations, responsibility and integrity, trustworthiness, service quality, communication skills, ethics and Tax Consultant educational background. Many users of Tax Consultant services make decisions based on various decisions, including



recommendations and testimonials from trusted parties, as well as consideration of individual consultant assessments based on certain criteria. Namely mastery of tax knowledge and regulations, responsibility and integrity, trustworthiness, service quality, communication skills, ethics, and Tax Consultant educational background.

6. CONCLUSIONS

The conclusions that can be drawn from this research are as follows:

- 1) The perception of the people in Bali regarding the use of tax consultants is positive (good). Users of Tax Consultant services, or Taxpayers feel very helped in terms of consultations. Not only in terms of calculating, paying and reporting tax, personal taxes, corporate taxes, but also providing advance advice regarding tax planning, financial management planning, restitution and responses if taxpayers receive a letter from the DJP.
- 2) Factors that influence taxpayers' decisions in choosing a Tax Consultant are mastery of tax knowledge and regulations, responsibility and integrity, trustworthiness, service quality, communication skills, ethics and Tax Consultant educational background. The majority of users of Tax Consultant services make decisions based on various decisions, including recommendations and testimonials from trusted parties, as well as consideration of individual consultant assessments based on the criteria above.

7. SUGGESTION

- 1) Business actors should use the services of a Tax Consultant, to assist in fulfilling tax obligations. Then you can focus more on business development without having to worry about tax obligations and minimize tax errors and violations. For tax consultants to further strengthen the association and maintain the integrity of the profession so that it continues to exist and gain public trust. For the academic community, the Tax Consultant profession is one of the promising professional options because it has received a positive response and is accepted by the people in Bali.
- 2) For prospective consultants and tax consultants, they can improve their mastery of tax knowledge and regulations, responsibility and integrity, trustworthiness, service quality, communication skills, ethics, and Tax Consultant educational background. To be able to compete and exist in the Tax Consultant profession.

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