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Implementation of The Tax Consultant Code of Ethics (Case Study at KKP Fisca Hutama Consulting)

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Abstract

This study aims to determine whether the tax consulting firm Fisca Hutama Consulting has properly adhered to the tax consultant code of ethics; wheter the implementation of the code of ethics at the firm aligns with Minister of Finance Regulation Number 175/OMK.01/2022 and the Code of Ethics of the Indonesian Tax Consultant Association; and to understand the influence of the tax consultant code of ethics on tax payer compliance at Fisca Hutama Consulting. The study utilized both primary data (collected through interviews) and secondary data (obtained through documentation). Informants and company documentation served as the basis for the findings. The results indicate that the tax consultant code and ethics have been effectively implemented in tax-related in the observance of the principle of integrity across all tax services. Tax consultants play a role in assisting taxpayers to fulfill their tax obligations correctly, in a timely manner, and in accordance with statutory regulations. Tax consultants uphold the professional code of ethics by refusing requests that conflict with the law.

INTRODUCTION

Compliance with tax is a basic principle of public financial governance and the bedrock of national revenue generation, provision of public services and the sustainability of national development. A self-assessment system is where it is the responsibility of the taxpayer to determine, report and pay the correct amount of taxes. There is more to compliance than just enforcement and threats of sanctions. It also depends on tax knowledge, perceptions on tax fairness, trust in the tax trust, and the taxpayer's moral values as well as the quality of professional tax advice (Kouamé, 2021; Dularif & Rustiarini, 2022; Cahyonowati et al., 2023). More recent studies have indicated that it is the interaction between the institutional environment and the individual's own motives to comply, rather than only deterrence, that leads to voluntary compliance (Abdul-Jabbar & Bin-Nashwan, 2022; Fonseca Corona, 2024; Dai & Wu, 2025). This is why professional ethics in the tax consultancy field are important because it will directly influence the interpretation and application of regulatory requirements (Harmana, 2026).

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As a bridge between taxpayers and tax authorities, tax consultants play a crucial role. (Lokanan 2023). Their job is not just to make the returns and to carry out the various administrative duties. It's also about interpreting the law, identifying compliance risks, giving advice on appropriate tax planning and being able to assist the taxpayer in the event of an audit or a dispute (Ali-Nakyea & Ankah, 2026; Ferida, 2022; Raja, 2025). But there is a natural tension between that position and the goal of minimizing tax liability if it is the client's main concern to be in compliance with the tax law. OECD (2021) singles out professional intermediaries as a possible area where tax evasion and other financial crimes can be facilitated by exploiting their professional expertise in concealing illegality. At the other extreme, with proper qualifications and an honest approach, a tax consultant can be extremely valuable to the taxpayer in determining the correct way to report, in making informed decisions and in engaging in proper tax planning. In addition, the study on the ethical decision making of tax consultants in Indonesia also emphasized the ethical aspects of professional commitment, ethical reasoning, sense of social responsibility and personal traits in the case of professional dilemmas (Christian & Susanto, 2021; Febriani & Setiyaningsih, 2025; Ratnawati et al., 2023). As mentioned in the two scenarios above, professional ethics is a mechanism of governance and not just the box ticking exercise.

This is certainly true in Indonesia, where the tax administration is facing a very fluid setting and taxpayers are constantly being subjected to new compliance demands. The impact of new reporting regimes and/or new tax policy can all lead to an increase in the demand for professional advice, especially when compliance requirements are complex. The study by Cahyonowati et al. (2023) shows that procedures fairness, distributive justice and tax morale are all pertinent to voluntary compliance in the setting of altering tax policy. Perceived tax fairness and taxpayer trust are both important factors in explaining voluntary compliance of micro, small and medium enterprises, according to Ahmed et al. (2026). Studies on both mandatory and voluntary compliance also emphasize the role of institutional power and trust and taxpayer habits (Tahar & Bandi, 2024). What point I am trying to make is that tax consultants should be attuned to the legitimate interests of their clients, and should also be governed by the laws and professional standards applicable. The challenge is not only that they have knowledge of the tax rules, but that they are guided by ethical principles when they have to make a choice between their professional and business interests and the tax rules. (Doyle et al., 2022; Rogošić & Perica, 2023; Brivot et al., 2024; Raitasuo, 2024)

The Indonesian regime is of course a key enabler of professional accountability. Requirements and obligations of the work of tax consultants are regulated by the Minister of Finance Regulation No.175/PMK.01/2022 on Tax Consultants and the code of ethics for tax consultants is established in the IKPI Code of Ethics. They jointly set the standards for competence, integrity, responsibility and the proper handling of client information. International research has confirmed the relevance of these principles in terms of the role of ethical judgement and professional values in the way professionals respond to situations where there are competing interests (Knechel & Mintchik, 2022; Widiyanti & Suhendra, 2025). Professional competence is of course of equal importance as the regime is continually changing and consultants will need to keep abreast of that change and make sure that the quality of their advice is of a high standard. Risks of non compliance, verification and the mitigating measures taken to prevent and mitigate non compliance have also been identified as being of importance (OECD, 2024). Compliance of the regulation must thus be understood along with the organizational practices in which professional standards are realised (Dunbar et al., 2023; Kim et al., 2023; Hossain et al., 2025; Mohammad Nezhad & Stolz, 2025; Ebers, 2025).

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Confidentiality is a crucial aspect of ethical tax consulting services. As the consultant's role is to deal with a huge volume of confidential data (financial statements, transaction details, tax returns, information that revolves around the business etc). The safeguarding of that information is of the utmost importance to the integrity of the professional relationship and to preventing unauthorised disclosure or use of the information. It is important to reiterate that the duty of confidentiality does not in any way relieve the consultant of their duty to act lawfully, objectively and transparently. The duty is just that the right procedures are in place for the handling of information and the advice provided is acting in line with the relevant legal requirements. That is entirely in line with the wider body of research which has established a link between institutional trust, professional accountability and voluntary compliance (Chen et al., 2024; Ciziceno & Pizzuto, 2022; Foláyan & Haire, 2024). The truth is that the ethical standards will be of no practical value if they are merely enshrined in formal rules or in a contract. The relevance is in the way the professional applies and practices them in the course of their work with clients on a day-to-day basis.

There's been a fair bit of work on tax morale, voluntary compliance, ethical decision making and the individual characteristics which are associated with professional conduct. There are still considerable gaps in the literature. A lot of the work on tax compliance is based on the quantitative analysis of taxpayer attitudes and the determinants of behaviour. The work on the application of professional ethics in a particular tax consultancy organisation is much more limited. According to Fonseca Corona (2024), there is a need for more context specific research in the field of tax morale, where there is no qualitative research. The research on ethical decision making does not necessarily give us an idea of the day-to-day operation of the organization in terms of the processes, the way contracts are drafted, the way confidentiality is handled, and the organization's approach to client pressure. That distinction is very important as ethical compliance is as much to do with the institutional implementation of the principles as it is with the individual's own judgement. A qualitative organisational case study would therefore be the research that would be able to provide the kind of contextual evidence that would supplement the existing behavioural and survey based research.

The study is a qualitative study of Fisca Hutama Consulting in Makassar, Indonesia regarding the implementation of tax consultant code of ethics. It will be analyzing how the code of ethics is being applied in practice in relation to Minister of Finance Regulation No. 175/PMK.01/2022 and the impact on taxpayer compliance as per the IKPI Code of Ethics. The novelty of the study is that it is a qualitative study of a particular organisation, looking at the implementation of the code of ethics in practice in terms of service delivery, integrity in decision making, professional competence, confidentiality and the way the firm deals with ethical issues. The study will be based on interviews, observations and document analysis and will be looking to link the formal code of ethics with its actual implementation in the firm. Theoretically it will add to a more contextually relevant understanding of professional ethics as a mechanism which links regulatory obligations to the practice of tax consulting. From a practical perspective it will give evidence based insights into how the ethical governance of tax consulting can be improved, how professional accountability can be enhanced and how compliance oriented tax services can be developed in Indonesia.

METHODS

Research Approach

This is a Qualitative Descriptive (QD) study. Qualitative Descriptive research is a qualitative method which is designed to provide a full and straightforward description

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of a phenomenon as it is experienced by the participants in the natural setting. In social phenomenological studies, it is often used to discover the experiences of the participants, their perception and interpretation of the phenomenon without using any complex theory (Polit & Beck, 2009; Polit and Beck, 2014 as cited in Yuliani, 2018).

Kim, Sefcik and Bradway (2016) suggest that qualitative descriptive research focuses on answering the questions: who, what, where, and how a phenomenon occurs. The intention of this is to create a rich description of the phenomenon in order to identify patterns and themes in the participants' experiences. It is an inductive approach because the results are obtained from the data and not from the prior hypothesis (Yuliani, 2018).

In the context of this study the qualitative descriptive approach is the most appropriate as the study is intended to look at the implementation of the Code of Ethics for Tax Consultants in the tax management practice of Fisca Hutama Consulting. The study will look at whether the professional conduct and tax management practices in fact conform to the provisions of Minister of Finance Regulation No. 175/PMK.01/2022 and the Code of Ethics of the Indonesian Tax Consultants Association (IKPI). By this way, the researcher could learn in-depth understanding about ethical implementation, professional responsibilities, and the problem that a tax consultant faced while performing his professional duties.

Research Participants

The participants in this study were selected purposively based on their professional roles, expertise, and direct involvement in tax consulting activities. The selected informants possess extensive knowledge regarding tax management and the implementation of professional ethical standards within the organization.

The research informants are as follows: 1) Dr. H. Azwar Amiruddin, S.E., Ak., S.H., M.H., M.Ak., M.A. (Tax) – Senior Tax Consultant and Chief Executive Officer (CEO) of Fisca Hutama Consulting, serving as the key informant; 2) Aryanzah Amiruddin, S.E., Ak., BKP – Senior Tax Consultant, serving as a research informant; 3) Dr. Nur Afti Aulia, S.H., M.H. – Legal Consultant at Fisca Hutama Consulting, serving as a research informant. These informants were selected because of their strategic roles in tax consulting, legal compliance, and organizational governance, allowing them to provide comprehensive insights into the implementation of professional ethics in tax management.

Research Location and Period

This research was conducted at Fisca Hutama Consulting Tax Consultant Office, located at Nipah Park Office, 4th Floor, Jl. Urip Sumoharjo No. 23C, Makassar, Indonesia. The research site was selected because it represents one of the firm's major branch offices and actively provides tax consulting services to individual and corporate taxpayers. The fieldwork was carried out over a period of two months, from May to June 2026, during which interviews, observations, and document collection were conducted.

Types and Sources of Data

Primary data are data collected directly from the research participants via interviews and field observation. This will be the participants' own experiences, views, perceptions and explanations of the application of professional ethics in tax consultancy and tax management. Secondary data are those obtained indirectly from existing sources i.e. documents and archives. These would be organisational documents, professional rules and regulations, company reports, legislation, ethical guidelines, journals and books and other relevant literature.

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The study is qualitative in nature and the researcher is the main instrument of data collection. As Lim (2025) states, qualitative research is a research that investigates a phenomenon in its natural setting through the use of various data collection methods. Data are collected through triangulation, analysed inductively and interpreted to highlight meaning rather than to allow for statistical generalisation. The principal sources of data in this research include interviews with selected informants, direct observations conducted at Fisca Hutama Consulting, organizational documents, relevant government regulations, and scholarly literature concerning taxation ethics and professional conduct.

Data Collection Techniques

Interviews were carried out with key informants using a set of semi-structured interview guidelines in order to gather detailed information on the implementation of the professional code of ethics, tax administration practices, organisational policies and the ethical issues encountered in practice. Direct observation was also carried out at Fisca Hutama Consulting to observe the actual operations, the nature of professional interactions and the extent to which the ethical principles were being implemented in the delivery of tax consulting services.

Documentary evidence was also gathered and examined to support the findings from the interviews and observations. This included company records, company policy, professional guidelines, tax legislation and the Code of Ethics of the Indonesian Tax Consultants Association. A comprehensive review of academic literature, government regulations, previous studies, books, and professional publications was undertaken to establish the theoretical and conceptual foundation of the research and to support data interpretation.

Data Analysis Technique

The data were analysed using qualitative descriptive analysis. Analysis was undertaken inductively and in a continuous manner throughout the research process. The data collected from interviews, observations, documentation and the literature were all organised, coded, categorised and interpreted in order to identify the key themes and patterns relating to the application of professional ethics in tax administration. The analysis was concerned with the research questions of how, why and to what extent the Code of Ethics of the Indonesian Tax Consultants Association and the provisions of Minister of Finance Regulation No. 175/PMK.01/2022 are applied in the day to day practice of Fisca Hutama Consulting. To enhance the credibility of the findings, information obtained from different sources and collection techniques was compared through data triangulation.

Verification and Conclusion Drawing

Verification and conclusion drawing are the final stage of the qualitative research process. As the data were being analysed the researcher was constantly going back and checking the data to ensure it was consistent, credible and trustworthy. The findings from the interviews, the observations, the documents and the literature were all being cross checked to ensure that the themes and interpretations that were emerging were valid.

The conclusions of the study were arrived at inductively from the empirical evidence collected as part of the research. The conclusions that are presented do explain the patterns, the meanings and the practical implications of the application of the professional code of ethics in the practice of tax management at Fisca Hutama Consulting. These conclusions provide answers to the research questions and offer recommendations for strengthening ethical governance and professional standards in tax consulting practice.

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RESULTS AND DISCUSSION

The results identify five interrelated elements of the implementation of the tax consultant code of ethics at Fisca Hutama Consulting: understanding of professional ethics, application of integrity, maintenance of professional competence, protection of client confidentiality and the difficulties encountered in practice. The findings are based on interviews with three informants and an analysis of the organisation's documentation (the client cooperation agreement, Minister of Finance Regulation No. 175/PMK.01/2022 and the IKPI Code of Ethics). The results indicate that ethical principles are reflected in the firm's tax consulting activities, although their implementation requires continuous professional judgment, regulatory updating, and the management of competing client interests.

Understanding and Implementation of the Professional Code of Ethics

The professional code of ethics is clearly seen to be a working document for the delivery of tax consultancy services. Dr H Azwar Amiruddin (senior tax consultant and CEO of the firm) put it this way: professional ethics is a set of principles, norms and standards of conduct which guide the tax consultant in the performance of his duties in an honest, objective, professional manner and in accordance with the relevant tax laws. For Dr H, the application of ethics is about maintaining the client's trust, protecting the interests of all parties concerned and avoiding breaches of law and conflicts of interest. Interview account 1. Informant 1, interview 23 June 2026 at 13:14; paraphrased from the manuscript. According to Informant 1:

> *"The code of ethics provides the basis for conducting professional assignments responsibly. Its application is not limited to following formal procedures but also involves ensuring that the advice provided to clients is objective, legally defensible, and consistent with applicable tax provisions. The informant identified integrity, objectivity, professional competence, confidentiality, and professional behavior as principles that guide the firm's services".*

Professional ethics is viewed as an operational standard rather than simply a formal duty. The emphasis is on honesty and objectivity and it is clear that consultants are expected to be able to strike a balance between their duty to the client and their duty to the tax legislation. The code of ethics is therefore a guide to the way in which decisions should be made where the interests of the client are in conflict with the requirements of the law.

The range of services described by Informant 2 goes some way to illustrating how the ethical principles are embedded in the day to day work. Interview account 2. Informant 2, Aryanzah Amiruddin, interview reported on 28 June 2026, at 14:21; paraphrased from the manuscript.

> *"Informant 2 described the firm's services as including tax consultation, tax reporting, assistance with Letters Requesting Explanation of Data and/or Information (SP2DK), tax audit assistance, tax compliance preparation and review, tax opinions, and education concerning changes in tax regulations. These services are intended to help taxpayers fulfill their obligations accurately, punctually, and in accordance with applicable provisions. The informant also described assistance with lawful tax planning, the identification of tax risks, and the formulation of legally appropriate solutions".*

The consultant's role goes well beyond just admin. The provision of regulatory explanations and tax risk assessments has a preventative function in that it enables the client to understand their obligations prior to any problems occurring. The evidence we have is of the professional practice as described by the informants and does not independently establish any change in the compliance outcomes of the taxpayers.

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Integrity and Professional Responsibility

Integrity was the key principle in the application of the code of ethics. The recommendations were to be based on factual information, supporting data and relevant documentation. Informant 1 also stressed the importance of being transparent about the client's rights and obligations, the potential risks and the consequences of any tax-related decisions. This is all about giving advice that can be properly and legally justified.

Interview account 1. Informant 1, interview on 23 June 2026; paraphrased from the manuscript.

> *"Informant 1 stated that professional integrity requires consultants to base their advice on sound information and to refrain from giving advice which would be in breach of the tax rules or professional conduct rules. When clients seek to reduce their tax liabilities through methods inconsistent with applicable provisions, the consultant's responsibility is to explain the possible legal risks and sanctions and identify alternative approaches that remain within the legal framework".*

This highlights a potential conflict between what the client expects and what the professional is obliged to do. The professional has a duty to act in the client's best interests, but that duty does not entitle them to recommend illegal activity. The duty of integrity is to make the client aware of the legal consequences of the various options and to draw the line at what is legitimate tax planning and what is not.

The documentary evidence also gives us some insight into how the responsibilities are formally allocated between the consultant and the client. Article 4 of the cooperation agreement places the onus on the client to provide the source documents, records and bookkeeping information which will be used to support the financial reporting and tax reporting. The client is responsible for the accuracy, completeness and validity of the information provided. The consultant is responsible for the professional processing of the information, for the archiving of the working documents, for the reporting of the work completed and for the application of the relevant tax principles.

Interview and documentary account 2. Informant 1 and the client cooperation agreement; paraphrased from the manuscript.

> *"The agreement sets out the mutual obligations in the consulting relationship. The client is of course required to provide the appropriate information and the consultant is required to process and use that information appropriately and to carry out the work in accordance with the relevant requirements. Article 6 further provides for disputes to be addressed initially through amicable discussion and mutual agreement, without excluding legal proceedings where necessary".*

The agreement thus corroborates the findings of the interview in terms of the responsibilities in relation to the provision of professional services. It must be stressed that the existence of contractual provisions is not the same as evidence that every obligation is in fact met in every engagement. The findings confirm the existence of formal arrangements and the reporting of ethical practice, rather than providing independent evidence of compliance in all client cases.

Professional Competence and Regulatory Compliance

Professional competence was also seen as an important element of ethical conduct. The informants made it clear that consultants needed to keep their knowledge up to date as tax legislation is constantly changing. Informant 1 gave a number of examples of how one might go about keeping up with professional knowledge:

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attending seminars and webinars, attending training, undertaking CPD/PPL activities, reading the various publications issued by the Directorate General of Taxes and talking to other practitioners about changes in the legislation.

Interview account 1. Informant 1, interview on 23 July 2026, at 13:14; paraphrased from the manuscript:

> *"Informant 1 made it clear that professional competence is about ongoing learning rather than simply drawing on past experience. Consultants have to keep up with changes in the tax legislation so that the advice and services they provide are relevant to the current situation. The informant also described reviewing work before reports or tax documents are submitted to the tax authority".*

The account suggests that professional competence involves both knowledge development and quality control. Training supports the acquisition of updated knowledge, while review procedures provide an opportunity to identify errors before documents are submitted. Together, these practices are presented as mechanisms for supporting accuracy and professional accountability.

Table 1. Implementation of Minister of Finance Regulation No. 175/PMK.01/2022

Regulatory provision	Reported implementation	Evidence
Article 3(1): Practice licensing	Consultants are expected to hold a valid Tax Consultant Practice License.	Informant 1, 23 July 2026
Article 23(a): Assistance to taxpayers	Services support taxpayers in fulfilling their tax obligations and identifying lawful solutions.	Informant 2, date reported inconsistently in the manuscript
Article 24(1) and (2): Continuing professional development	Consultants update their knowledge through CPD/PPL, seminars, webinars, official publications, and professional discussions.	Informant 1, 23 July 2026

Source: Interview findings and regulatory review reported in the manuscript, 2026

As per Table 1 the interview evidence maps to three areas of professional practice: licensing, assistance in the performance of tax obligations and continuing competence development. The table sets out the relationship between the regulatory requirements and the practices described by the informants. It is to be understood as a comparison based on the interview and documentary evidence that is available to us rather than as an independent audit of the licensing status or CPD record of every consultant. The results do suggest that compliance with regulation is linked to the quality of advice. Consultants are expected to be advising on the current rules and to be reviewing their work prior to submission. Continuous learning and internal review therefore emerge as two complementary practices which support professional accountability.

Confidentiality and Protection of Client Information

Confidentiality was repeatedly cited as an ethical duty in the consulting relationship. The information which tax consultants are in a position to handle can include financial statements, transaction records, tax returns, taxpayer identification information and information as to the financial position of the client. The manuscript states that the client's information should be used solely for the purposes of the

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agreed professional services and should not be disclosed without the client's consent or an appropriate legal basis.

Interview account 1. Informant 3, Dr. Nur Afti Aulia, interview on 25 July 2026, at 11:29; paraphrased from the manuscript.

> *"Informant 3 identified confidentiality as one of the ethical obligations of tax consultants and stated that violations may result in sanctions. This account emphasizes that confidentiality is not merely a matter of maintaining a good relationship with clients; it is also a professional responsibility with potential disciplinary consequences".*

The interpretation is supported by the description of the information protection procedures in the manuscript. These include restricting access to both physical and electronic documents, the use of passwords and encryption and secure storage of the documents. The procedures are designed to reduce the risk of unauthorised access, disclosure or misuse.

Documentary account 2. Client cooperation agreement, Articles 4 and 6; summarized from the manuscript.

> *"Article 4 assigns the consultant responsibility for processing client information professionally, maintaining work documentation, and reporting completed assignments. Article 6 establishes a procedure for resolving disputes, beginning with deliberation and mutual agreement before legal proceedings are considered where necessary. The manuscript interprets these provisions as part of the formal framework governing the consulting relationship and the parties' respective responsibilities".*

The documentary findings are consistent with the interview-based emphasis on accountability and professional trust. As referenced in Table 2 of the manuscript, are described as illustrating the cooperation agreement between the consulting firm and its client.

Table 2. Implementation of the IKPI Code of Ethics

Ethical provision as presented in the manuscript	**Reported implementation**	**Evidence**
Article 4(2): Integrity, dignity, professional honor, and client trust	Client information is protected through contractual responsibilities and professional conduct.	Document analysis
Article 4(3): Professional conduct and competence	Professional knowledge is maintained through CPD/PPL activities, seminars, and webinars.	Informant 1, 23 July 2026
Confidentiality provision labeled Article 4(3) in the manuscript	The cooperation agreement establishes responsibilities concerning client information.	Document analysis

Source: Interview findings, document analysis, and literature review reported in the manuscript, 2026.

Table 2 shows the firm's stated practices to be in accordance with integrity, professional competence and confidentiality. The repeated reference to Article 4(3) in both the professional conduct and confidentiality sections should be checked against the original IKPI Code of Ethics prior to publication. That editorial check is required to confirm that the correct provisions are being referenced.

Challenges in Implementing the Code of Ethics

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The findings do suggest that the firm's professional activities are guided by a set of ethical principles. Two issues are however noted. One is the pressure from clients who are seeking tax reductions via methods which may be in breach of the tax rules. The other is the ever changing tax regime which means consultants are continually required to update their knowledge and review their practice.

Interview account 1. Informant 1; paraphrased from the manuscript's discussion of integrity and professional competence.

> *"Informant 1 described situations in which clients sought approaches to reducing tax liabilities that were inconsistent with applicable provisions. The reported response was to explain the possible legal risks and sanctions and to propose lawful alternatives. This approach places the consultant's professional judgment at the center of resolving conflicts between client expectations and legal obligations".*

The finding suggests that ethical implementation requires more than knowledge of formal rules. Consultants must communicate difficult decisions, manage client expectations, and maintain professional independence when requests conflict with legal requirements. The ability to provide alternative lawful solutions is reported as one way to preserve the client relationship without compromising ethical responsibilities.

Interview account 2. Informant 1, reported interview on 23 July 2026; paraphrased from the manuscript.

> *"The informant also described regulatory change as a continuing challenge. Seminars, webinars, CPD/PPL activities, official tax publications, and discussions with other practitioners were identified as methods for maintaining professional knowledge. The review of work before submission was likewise reported as a means of supporting the accuracy of tax services".*

The accounts suggest that the ethical issues are dealt with via a mixture of professional judgement, legal awareness and ongoing learning. There is no indication of how often client pressure occurs or indeed how effective the various responses are. The findings are therefore to be interpreted as a qualitative account of the issues raised by the informants.

The interview and documentary evidence suggests that Fisca Hutama Consulting embeds professional ethics into its tax consultancy practice via integrity, development of competence, confidentiality, contractual obligations and compliance with the relevant tax legislation. The evidence also suggests that the ethical approach is an ongoing process which is influenced by client expectations and changes in the regulatory environment. The conclusions of the study relate to the practice as reported in the interviews and as documented in the firm's records and do not in themselves establish the extent to which the practice has led to improved compliance outcomes on the part of taxpayers.

Ethical Governance and Professional Judgement and Accountability in Tax Consulting

The key finding of this research is that being a tax consultant with a professional code of ethics is more than just "checking the box" of compliance. It's about applying professional judgement all the time in the presence of client needs, legal obligations and the public interest. At KKP Fisca Hutama Consulting in Makassar, the principles of integrity, professional competence, confidentiality and professional conduct all seem to work in concert to determine how the services are provided. The importance of the study lies in the fact that it demonstrates how the code of ethics is put into practice everyday when handling client files, when discussing the risks of different

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positions, keeping abreast of the technical advances, limiting access to confidential information, etc. The evidence comes from three professional informants and document analysis so the findings are an account of the ethical practice of one consultancy, not evidence that such practice will result in better compliance in the wider population.

The focus on integrity and responsible professional judgement is consistent with the research findings that tax practitioners regularly encounter situations that present ethical challenges where a practitioner's professional or legal obligations are in conflict with the interests of the client. The authors of Doyle, Frecknall-Hughes, and Summers (2022) show the unique context of tax related dilemmas to which ethical reasoning in tax practice is applied, as practitioners may feel compelled to pursue the client's interests or to apply legal requirements strategically.

Also Christian and Susanto (2021) point out that ethical reasoning and perceptions of social responsibility are relevant in the ethical decision making process of tax consultants in Indonesia, and Udayana et al. (2022) explain the dilemma arising from client situations and the pressure of the profession during the Covid-19 pandemic. The present finding is further supported by these studies, which indicate that the issue of professional integrity is especially prominent when consultants are required to do more than what is legitimately allowed within the rules.

The case at hand is another example of what can be practically done to address the issue: by providing a clear understanding of what the potential legal implications may be, but also provide legitimate alternatives to the "no". The distinction between what is in a client's legal interest and what is a wrongful tax scheme. The consultant's obligation is not to go to any lengths to achieve tax savings, however onerous that may be. The obligation is to give advice which is technically defensible in the light of the applicable law. The same is expressed in the international professional standards which clearly provide that integrity, objectivity, professional competence and due care, confidentiality, professional behaviour are the core values of the profession for professional accountants (International Ethics Standards Board for Accountants [IESBA] 2021, 2022, 2023). The point is that, even if the professional decision is a one which is disappointing to the client or it can be in conflict with commercial pressures, he must exercise his professional judgement.

Professional competence is a second key dimension of ethical governance. The consultants in the study respond to changes in the tax regime through a range of professional development activities including attending seminars and webinars, reading the official regulatory publications, discussing the issues with peers and undertaking internal review. This again suggests that competence is not a one-off qualification but a continuing obligation to ensure that the advice they give is accurate and up to date. This is in line with the findings of Mutiasari et al. (2023) in their study of Indonesian tax consultants who found that current information and work experience were both relevant to their ethical decision making. Radia (2023) similarly finds that ethical and social responsibility perceptions, professional experience and ethical decision making are all interrelated among tax consultants. Research into tax ethics education also shows that both strengthened ethics education and professional experience are linked to ethical decision making by tax accountants (2022).

The present study is in fact very different from the survey type of work that has been done in this area. Rather than attempting to quantify the statistical impact of PD or experience, it's about looking at how the practice of PD is actually embedded in the way the firm works. The point being that simply attending a course doesn't necessarily mean that you've improved your professional judgement. The value of PD in practice is whether that learning is actually applied to the cases you're working

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on, whether it's reflected in the work review and whether it leads to the identification of new risks. So PD should be viewed as a component of the firm's control system rather than simply an individual duty. The work review process may provide a further layer of protection against technical errors, though the evidence available doesn't tell us how often such reviews actually pick up errors or how much they improve the outcome of the work.

Confidentiality is the third dimension in which the ethical principles become organisational practice. The findings relate to restricted access to client information, password protection, encryption and secure storage of documents. Confidentiality is thus viewed as more than just a promise to the client and is seen as a responsibility which requires the implementation of procedures for the handling of information. The IESBA's International Code of Ethics treats confidentiality as a fundamental professional obligation (iesba 2021, 2022) and includes the protection of information obtained in the course of a professional relationship and the avoidance of disclosure to any person without authority.

The contractual provisions in the manuscript could of course serve to enshrine this obligation by making clear the responsibilities of both consultant and client. In that respect the co-operation agreement is a mechanism for setting out the obligations of each party and thereby defining the expectations prior to any dispute arising.

There is a distinction to be made between a contractual obligation and actual demonstrated information security effectiveness. The evidence available suggests that confidentiality is dealt with via the firm's normal practice, there is no independent security audit, no record of data breaches and no assessment of compliance with all the relevant data protection requirements. The findings therefore support the view that confidentiality is achieved through contractual and procedural arrangements rather than the more robust assertion that information security has been independently verified. That distinction is becoming increasingly important as the nature of the work in the professional services sector is such that it is carried out via electronic documents and electronic communication. For a tax practice the practical arrangements would be expected to include access controls, secure transmission, retention and deletion rules, staff awareness and a process for dealing with suspected disclosures.

The wider significance of these practices is in the relationship between professional accountability and trust. The OECD's Tax Morale II report makes it clear that trust and transparency are predicated on the behaviour of taxpayers, advisers and tax administrations and that accountability is essential to maintaining confidence in the cooperative tax relationship (OECD, 2022). The OECD's Tax Administration 2023 report also looks at co-operative compliance approaches which are based on transparency, communication and the management of tax risks (OECD, 2023).

The findings are in line with this view as the consultants' role is not simply to do the admin. They are there to explain the obligations, flag the risks and help the client understand the legal implications of the tax decisions they are making. That said the study doesn't actually measure client trust, tax morale or compliance per se. Those relationships are therefore to be viewed as potential implications for further work rather than as outcomes of the study.

The key theoretical contribution of the study is to define ethical implementation as the nexus of professional values, individual judgement and organisational controls. Integrity will be the guide in the face of client pressure; competence will underpin the quality of technical advice; confidentiality will be the basis for the way information is managed; and contractual and review processes will be the means by which responsibilities are discharged. This is consistent with the body of work which has looked at the individual determinants of ethical decision making (ethical

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orientation, risk propensity, professional commitment) (Dwipa et al., 2023; Ratnawati et al., 2023). It also brings in a practice based perspective in that the ethical expectations can be expressed through the very processes of practice and through the client agreement. The novelty is therefore contextual and interpretive rather than the discovery of entirely new ethical principles: the study connects established professional values with reported organizational practices in an Indonesian tax-consulting setting.

The practical implications are for the consulting firm, the professional body, the regulator and the client. The firm should have in place procedures for dealing with requests which may breach tax rules, should have a process for documenting the rationale behind any significant recommendations, should be systematically updating their regulatory knowledge and should be reviewing their confidentiality controls from time to time. The professional body could go further in their case-based ethics education by using real world scenarios which involve client pressure, conflicts of interest and the grey areas of regulation. The regulator and the professional body could also promote the use of proportionate documentation and accountability arrangements which would allow them to demonstrate how the ethical principles are being applied. All of this is in line with the general thrust of the literature on professional ethics and the need for professional qualifications and ethics in the context of ethical decision making (Nadhifa & Mannan, 2025; Widiyanti & Suhendra, 2025).

A number of caveats apply to these findings. Firstly the study is focused on a single firm and only includes three professional informants so the generalisability of the findings to other firms of different sizes, with different client bases and in different cultures is limited. Secondly the evidence does not include any interviews with clients, the tax authorities or representatives from professional bodies so the analysis is entirely from the consultants' point of view. Thirdly the manuscript contains only the interview summaries rather than the full verbatim transcripts so there is no opportunity for the reader to independently assess the original wording and the depth of the accounts. Fourthly the evidence does not establish a causal link between the ethical processes and any of the outcomes that might be measured in terms of increased compliance from taxpayers, increased client confidence or improved service quality. Finally, the manuscript contains inconsistencies in some interview dates and in the numbering of an ethical-code provision; these should be checked against original records before publication.

Future research should look at a number of tax firms across different regions and different firm sizes to see what ethical practices are common and what are specific to the organisation. Client, regulator and professional association representative interviews could provide some triangulation and help to establish what the various stakeholders think about ethics. Longitudinal research could look at whether ethics training, documented review processes and confidentiality controls have an impact on the decisions that professionals make over time. Mixed methods research could also be used to look at the links between ethical governance, client trust, service quality and compliance indicators (both as perceived and as captured in the actual administrative data). It would be useful to be able to separate out the perceived outcomes from the actual data. Finally there is scope for further work to look at the new ethical risks that are created by digital tax administration, the use of automated tools and electronic client records and how this in turn changes the practical requirements for confidentiality and professional accountability.

CONCLUSION

The study concludes that the tax consultant code of ethics is in fact being applied in the practice of KKP Fisca Hutama Consulting. The ethics are evident in the way the

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consultants go about their work with a strong emphasis on integrity, competence, confidentiality and accountability. In the preparation of any tax advice they will base their recommendations on sound information, will fully explain the associated legal risks, will maintain the confidentiality of the client's information and will of course refuse to undertake any work which would breach the relevant regulations. Ongoing CPD and internal review are also in place to ensure that appropriate and responsible tax services are being provided. The study thus shows that the code of ethics is not just a set of formal rules but is in fact a practical guide to the way in which the consultants will operate in their day to day work and in their relationships with their clients.

Theoretically it adds to the practitioner's understanding of how ethics can be implemented in practice by linking the professional principles to the actual procedures and contractual obligations of the firm. In practice the findings point to the value of having a formalised review process, keeping up to date with regulatory changes, secure handling of information and clear communication with the client. These are all things which could contribute to a more accountable practice and to more responsible tax consultancy. The findings are of course restricted by the single firm setting, the fact that there were only three professional informants and the lack of any direct client or tax authority evidence. It therefore cannot be said to establish any causal link between the implementation of ethics and compliance by the taxpayer. Future research should compare multiple consulting firms, incorporate diverse stakeholder perspectives, and examine how ethical practices relate to measurable outcomes, including client trust, service quality, and tax compliance.

DECLARATION OF AI USE IN THE WRITING PROCESS

ChatGPT was used to support the preparation of this manuscript, particularly in organizing ideas, improving sentence clarity, and refining academic writing. The authors remain responsible for the final manuscript and its contents.

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