

INTISARI

Penelitian ini bertujuan untuk mengetahui pengaruh dari sifat *machiavellian*, persepsi pentingnya etika dan tanggung jawab sosial, pertimbangan etis, dan preferensi risiko terhadap pengambilan keputusan etis oleh konsultan pajak yang terdaftar sebagai anggota dalam Ikatan Konsultan Pajak Indonesia (IKPI) cabang Surabaya.

Penelitian ini menggunakan analisis regresi linear berganda. Metode pengumpulan data dengan menggunakan kuesioner yang dikirimkan melalui email pribadi kepada konsultan pajak. Sampel sebanyak 78 orang konsultan pajak yang terdaftar menjadi anggota dalam Ikatan Konsultan Pajak Indonesia (IKPI) cabang Surabaya. Pengujian hipotesis menggunakan analisis regresi dengan bantuan program SPSS.

Hasil penelitian ini menunjukkan variabel sifat *machiavellian* dan preferensi risiko berpengaruh negatif dan signifikan terhadap pengambilan keputusan etis. Yang artinya semakin rendah kecenderungan sifat *machiavellian* dan preferensi risiko, maka semakin etis keputusan yang diambilnya. Sedangkan untuk variabel persepsi pentingnya etika dan tanggung jawab sosial berpengaruh positif dan signifikan terhadap pengambilan keputusan etis. Begitu pula untuk variabel pertimbangan etis juga berpengaruh positif dan signifikan terhadap pengambilan keputusan etis. Hasil pengujian koefisien determinasi secara bersama-sama memberikan pengaruh sebesar 30,4% terhadap pengambilan keputusan etis.

Kata kunci: sifat *machiavellian*, etika, tanggung jawab sosial, pertimbangan etis, preferensi risiko dan pengambilan keputusan etis

ABSTRACT

This research is meant to find out the influence of Machiavellian characteristics, perception of the importance of ethic, and social responsibility, ethics consideration, and risk preference to the ethics decision making which has been made by tax consultants which are listed as the member of the Indonesia Tax Consultant Association (IKPI) branch Surabaya.

This research has been carried out by using multiple linear regressions analysis. The data collection method has been conducted by using questionnaire which is delivered through personal email to the tax consultant. The samples are 78 tax consultant which has been listed become a members in of Indonesia Tax Consultant Association (IKPI) Surabaya branch. The hypothesis test has been carried out by using regressions analysis with the instrument program of SPSS.

The result of this research shows that the Machiavellian characteristics and risk preference give any significant and negative influence to the ethical decision making. It means that when the tendency of Machiavellian characteristics and risk preference is low, so the decision making is more ethical. Meanwhile the importance of ethical perception and social responsibility give significant and positive influence to the ethical decision making. As well as the ethical consideration give significant and positive influence to the ethical decision making. The result of determination coefficient test shows that simultaneously give influence is 30,4% to the ethical decision making.

Keywords: Machiavellian characteristics, ethics, social responsibility, ethical consideration, risk preference and ethical decision making