

## ABSTRACT


*This research aimed to find out and understand the implementation of tax avoidance practices by tax practitioners based on ethical attitudes. It was due to tax avoidance practices still lead to conflicting views of values.*

*The research was descriptive-qualitative with interviews and documentation as the instrument in the data collection technique. Moreover, the data were analyzed from data collection to the conclusion and verification stages. The informants were tax practitioners who experienced in their profession.*

*The result found that (1) the practice of tax avoidance had been substantially understood by tax practitioners, (2) the moral development of tax practitioners came from good experiences so that each practice treated ethically, (3) ethics was the indicator and guideline for determining something from the conscience of tax practitioners in treated the practice. When the tax practitioner's feelings were uncomfortable, it was unethical to do, (4) locus of control explained that tax practitioners were fully aware that their responsibilities came from full control over themselves; where their responsibilities were born from a conventional ethical perspective, (5) tax practitioners expected that the love of money factor did not affect the decision-making. Additionally, they assured in carrying out their profession had to be done with an ethical view, (6) tax practitioners tend to have Machiavellian principle since the perception came up from the correlation of experience and ethical view; with also the general conventional norm, and (7) in the theory of planned behavior, the tax practitioners implemented the tax avoidance practices with good intentions within themselves. Consequently, it encouraged them to behave ethically. In short, the implementation of tax avoidance practice needed to be carried out with ethical actions and attitudes.*

**Keywords:** *Tax Practitioners, Tax Avoidance, Moral Development Theory, Ethic, Understanding and Perception of Individual Ethics, Professions' Ethic, Ethic's Decision Making, Locus of Control, Love of Money, Machiavellian Principle, Planned Behavior Theory*

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**M. Faira, S.Pd., M.Pd**  
STIESIA Language Center  
Menur Purnungan 30 Surabaya 60118, Indonesia

## ABSTRAK

Penelitian ini bertujuan untuk mengetahui dan memahami penerapan praktik perlakuan *tax avoidance* oleh praktisi pajak dengan dilandasi sikap etis, hal ini dikarenakan praktik penghindaran pajak masih menimbulkan pandangan nilai yang saling bersebrangan.

Jenis penelitian ini yaitu kualitatif deskriptif, dengan pengumpulan data dalam bentuk wawancara dan dokumentasi. Tahap analisis data dimulai dari pengumpulan data sampai tahap kesimpulan dan verifikasi data. Sumber informan dalam penelitian ini yaitu praktisi pajak yang telah berpengalaman dalam bidang profesinya.

Hasil temuan didalam penelitian ini yaitu (1) Praktik penghindaran telah difahami secara substansial oleh praktisi pajak., (2) Perkembangan moral praktisi pajak bersumber dari bentuk pengalaman baik sehingga setiap praktik ini diperlakukan secara etis., (3) Etika menjadi indikator dan pedoman untuk menentukan sesuatu dari hati-nurani praktisi pajak dalam memperlakukan praktik ini, jika perasaan praktisi pajak kurang nyaman, hal itu menurutnya tidak etik untuk dilakukan., (4) *Locus of control* menjelaskan jika praktisi pajak dengan sepenuhnya sadar jika tanggung jawabnya berasal dari kontrol penuh atas dirinya dimana tanggung jawabnya lahir dari pandangan etika konvensional., (5) Praktisi pajak menganggap faktor *love of money* tidak mempengaruhi keputusan yang dibuatnya, praktisi percaya untuk menjalankan profesinya harus dilakukan dengan pandangan yang etis., (6) Praktisi pajak cenderung tidak memiliki kepribadian *machiavellian* dikarenakan persepsi yang dimunculkan bersumber dari hubungan bentuk pengalamannya dan pandangan etika dan norma konvensional umum., (7) Dalam *theory of planned behavior* praktisi pajak menerapkan praktik penghindaran pajak etisnya karena adanya niat baik dalam dirinya, sehingga mendorongnya berperilaku secara etis. Dengan demikian penerapan perlakuan praktik *tax avoidance* dilakukan dengan tindakan dan sikap yang etis.

Kata Kunci : praktisi pajak, *tax avoidance*, teori perkembangan moral, etika, pemahaman dan persepsi etis individu, etika profesi, pengambilan keputusan etis, *locus of control*, *love of money*, sifat *Machiavellian*, *theory of planned behavior*.