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THE ROLE OF PROFESSIONAL COMPETENCE AND PROFESSIONAL ETHICS OF TAX CONSULTANTS IN ENHANCING TAXPAYER COMPLIANCE

Andika Jaka Asmara[1]*, R Nelly Nur Apandi[2]
[1,2]Universitas Pendidikan Indonesia, Bandung, Indonesia
E-mail: andikajakaasmara@upi.edu[1]*, nelly.nna@upi.edu[2]
*Author Correspondence

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Abstract

This study aims to analyze the influence of the professional competence and professional ethics of tax consultants on taxpayer compliance. A quantitative approach with an explanatory design was employed. Data were collected via structured questionnaires distributed to licensed tax consultants in Indonesia. A sample of 210 respondents, with selected through simple random sampling. The data were analyzed using multiple linear regression to examine the relationships between the variables. The results indicate that professional competence and professional ethics have a positive and significant impact on taxpayer compliance, as assessed by tax consultants. Professional competence facilitates the accurate interpretation of regulations, tax calculations, and tax reporting, while professional ethics foster integrity, objectivity, independence, and a sense of responsibility in providing consultancy services. These findings are consistent with the Minister of Finance Regulation Number 55 of 2026, which governs the competence, adherence to codes of ethics, and professional responsibilities of tax consultants. This study underscores the importance of strengthening competence and upholding professional ethics to enhance the quality of tax services and promote taxpayer compliance. Nevertheless, the findings reflect the assessments of tax consultants and do not directly measure actual compliance based on administrative data.

Keywords: Professional Competence, Professional Ethics, Tax Consultant, Taxpayer Compliance, Minister of Finance Regulation (PMK) Number 55 of 2026

INTRODUCTION

Tax compliance is an important determinant of a country's fiscal capacity and its ability to finance public services. However, compliance cannot be adequately understood solely in terms of whether taxpayers submit their tax returns on time. It also involves the accuracy of reported information and taxpayers' willingness to fulfill their obligations voluntarily. The *slippery slope framework* developed by Kirchler, Hoelzl, and Wahl (2008) distinguishes between enforced compliance, which relies on the power of tax authorities, and voluntary compliance, which is associated with taxpayers' trust in those authorities. Cross-country evidence reported by Batrancea et al. (2019) further supports the relevance of the relationship between institutional power, trust, and tax compliance. This perspective suggests that sustainable compliance requires more than enforcement mechanisms; it also depends on the decisions and professional practices through which tax obligations are interpreted and reported.

Indonesia provides a relevant context for examining these issues. According to the data cited in this study, the tax-to-GDP ratio declined from 10.08% in 2024 to 9.31% in 2025, while the reported rate of annual tax return filing compliance fell from 85.75% to 76.07% over the same period (Badan Pusat Statistik, 2026; Kementerian Keuangan, 2026; Direktorat Jenderal Pajak, 2026a). Although these indicators capture different aspects of tax administration and do not, by themselves, establish the causes of non-compliance, they highlight the importance of understanding the mechanisms underlying taxpayers' compliance behavior. In particular, filing compliance does not necessarily establish that the income, expenses, transactions, and tax positions reported in a return are substantively correct. Consequently, research on tax compliance needs to consider not only administrative outcomes but also the professional judgments that shape the information submitted to tax authorities.

This distinction is particularly important in a self-assessment system, in which taxpayers are responsible for calculating, paying, and reporting their tax liabilities. When transactions become complex or tax provisions allow competing interpretations, taxpayers may rely on tax consultants to interpret regulations and determine appropriate reporting positions. Tax consultants therefore occupy an important intermediary position between taxpayers and tax authorities. Empirical studies demonstrate that the effectiveness of tax-related communication can influence taxpayer compliance. Mascagni and Nell (2022), in a field experiment involving 9,000 taxpayers in Rwanda, found that simple deadline reminders and friendly communication approaches were generally more effective than deterrence-focused messages. Similarly, Widianto et al. (2025) found that reminders delivered through WhatsApp increased timely tax return filing among individual non-employee taxpayers in Indonesia by 3.3 percentage points, while a deterrence-based message generated an additional increase of 1.9 percentage points. These findings suggest that the timely delivery of accessible and appropriately framed tax information can encourage compliance by making tax obligations more salient and facilitating taxpayers' responses to those obligations. Although these studies examine communication from tax authorities to taxpayers rather than communication between tax consultants and their clients, they demonstrate the importance of how tax-related information is conveyed in influencing compliance-related behavior. This provides a broader empirical basis for considering the role of tax consultants in interpreting and communicating complex tax provisions to their clients. Research by Klepper and Nagin (1989), Klepper, Mazur, and Nagin (1991), and Erard (1993) demonstrates that tax practitioners can either facilitate compliance or contribute to non-compliance, depending on how they interpret tax provisions and advise their clients. Their influence is especially relevant when the applicable rules are ambiguous and professional judgment determines which reporting position is adopted. Tomasic and Pentony (1991) similarly emphasize the role of tax practitioners in shaping tax compliance practices. These findings suggest that taxpayers' compliance cannot be fully explained without considering the decisions made by the professionals who assist them.

Beyond their role in interpreting and communicating tax regulations, tax consultants must also exercise ethical judgment when determining appropriate reporting positions and advising clients. Ethical decision-making involves more than determining whether an action is legally permissible; it also requires recognizing ethical issues, evaluating alternative courses of action, forming intentions, and translating those intentions into behavior. Dunn and Sainty (2020) identify ethical decision-making as an important concern in the accounting profession, while Yetmar and Eastman (2000) examine ethical sensitivity among tax practitioners. Frecknall-Hughes et al. (2017) further highlight the tension between professional obligations and the pursuit of clients' interests in tax practice. In Indonesia, Ratnawati, Anggraini, and Fitrios (2023) examine the relationships between Machiavellian traits, ethical perceptions, social responsibility, risk preferences, and tax consultants' ethical decisions. Taken together, this literature provides a basis for examining ethical decision-making not merely as an individual outcome, but as a mechanism through which professional and organizational conditions may influence compliance-related practices.

Building on this perspective, the present study examines four factors that may shape tax consultants' ethical decisions: professional competence, professional ethics, digitalization, and financial reporting quality. Professional competence enables consultants to interpret tax regulations, identify relevant issues, and evaluate alternative reporting positions. Without adequate technical knowledge, a consultant may fail to recognize the ethical implications of a professional assignment. Professional ethics, in turn, provides normative guidance when clients' interests conflict with professional responsibilities or broader public interests. Cruz, Shafer, and Strawser (2000) demonstrate that ethical judgments among tax practitioners involve considerations beyond legal compliance, while Shafer, Simmons, and Yip (2016) examine the relationship between professional commitment, social responsibility, and ethical evaluations of tax-related misconduct. Nevertheless, professional standards alone cannot guarantee ethical conduct; their effectiveness also depends on the organizational environment and the credibility of their enforcement (Bobek & Radtke, 2007; Córdoba, 2019).

Digitalization and financial reporting quality introduce complementary informational and technological considerations. Digital tax administration may improve information integration, facilitate the verification of transactions, and reduce the scope for certain forms of discretionary reporting. However, its effects depend on how technology is implemented and used in professional practice. Belahouaoui and Attak (2024) discuss the implications of digital technologies for tax administration and compliance, while Darmayasa and Hardika (2024) examine digital tax administration through the *slippery slope framework*. Research on electronic sales recording also indicates that changes in reporting technology may alter taxpayers' reporting behavior without necessarily eliminating all opportunities for non-compliance (Mascagni et al., 2021). Financial reporting quality is equally relevant because consultants rely on accounting records and supporting documentation to assess their clients' tax liabilities. Balakrishnan, Blouin, and Guay (2019) examine the relationship between corporate tax aggressiveness and corporate

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transparency, while Kerr (2019) investigates how changes in information transparency relate to tax avoidance. These studies provide a rationale for examining whether digitalization and financial reporting quality are associated with ethical decision-making in tax practice, rather than assuming that either factor necessarily improves compliance.

The relationship between ethical decision-making and tax compliance may also depend on the institutional environment in which consultants operate. Legal oversight, including regulatory supervision and professional disciplinary mechanisms, is intended to promote accountability and constrain misconduct. Nevertheless, stronger oversight does not necessarily produce uniformly better outcomes. Gavious, Lahav, and Weihs (2021) report that excessively controlling regulatory mechanisms may encourage dishonest behavior in tax consulting. In contrast, research by Blaufus et al. (2022) and De Widt and Oats (2024) highlights the relevance of cooperative approaches in tax administration and the development of institutional trust. These differing findings indicate that the effectiveness of oversight depends on its characteristics and implementation. Accordingly, legal oversight may be examined as a contextual factor that conditions the relationship between tax consultants' ethical decisions and taxpayers' compliance, rather than being assumed to have an invariably positive effect.

Despite the existing literature, several issues warrant further investigation. First, studies of tax practitioners' ethical judgments have frequently focused on the determinants or outcomes of ethical decision-making, leaving room to examine more explicitly how ethical decisions connect professional characteristics to taxpayers' compliance (Cruz et al., 2000; Yetmar & Eastman, 2000; Ratnawati et al., 2023). Second, much tax compliance research takes taxpayers as its primary unit of analysis, whereas the role of tax consultants as professional intermediaries remains less directly integrated into compliance models. Third, although research has examined the effects of digitalization and professional ethics separately, their relationships with ethical decision-making and compliance warrant further examination within a unified analytical framework. Finally, the *slippery slope framework* explains compliance primarily through the interaction between tax authorities and taxpayers, leaving an opportunity to investigate how the ethical orientation of professional intermediaries may contribute to differences in compliance outcomes. These issues suggest the need for a model that incorporates professional characteristics, ethical decision-making, and institutional oversight in a single analytical framework.

To address these issues, this study examines the relationships of professional competence, professional ethics, digitalization, and financial reporting quality with taxpayers' compliance through the mediating role of tax consultants' ethical decision-making. It also examines whether legal oversight moderates the relationship between ethical decision-making and compliance. By focusing on tax consultants in Indonesia, the study extends the analysis of tax compliance beyond the conventional taxpayer–tax authority relationship to the professional judgments that influence tax reporting. The study is expected to contribute to the tax compliance literature by integrating professional, technological, and informational factors with ethical decision-making and institutional oversight. Practically, the findings may inform the development of professional training, ethical standards, digital tax administration, and oversight mechanisms intended to support accurate and responsible tax reporting.

LITERATURE REVIEW

2.1 Professional Competence

Professional competence is generally understood as a combination of knowledge, skills, and attitudes that enable an individual to perform their professional role in accordance with established standards. In the accounting profession, international education standards issued by the International Federation of Accountants define competence as the ability to perform a role according to specific standards—a construct comprising technical competence, professional skills, and professional values, ethics, and attitudes. This definition is significant because it explicitly positions ethics as an integral component of competence, rather than as something separate from it. In the context of Indonesian taxation, competence is evidenced through a system of certification and practice licenses. This tiered structure inherently creates variations in competence among consultants in the field. Literature suggests that competence plays a more fundamental role than merely serving as technical support. Dunn and Sainty (2020) position it as a prerequisite for ethical reasoning, arguing that without a mastery of the substance of regulations, a practitioner may fail to recognize that an assignment contains an ethical dilemma. Mayer and Gendron (2024) demonstrate that tax expertise is produced collectively within a "community of practice," implying that competence is not merely an individual attribute but rather the product of the professional network to which an individual belongs. Tan (1999) found that taxpayers' preferences regarding the type of advice they seek are shaped by their perceptions of a consultant's expertise. Klepper et al. (1991) provides an important observation that should not be overlooked: expertise is directionally neutral. In the context of clear regulations, expertise enhances compliance; however, when regulations are ambiguous, the same expertise can be leveraged to exploit interpretive loopholes (Hite & Hasseldine,

2003; Sitawati & Christina, 2025)

2.2 Professional Ethics

Professional ethics constitute a system of norms that bind members of a profession to the public interest—particularly when that interest conflicts with the interests of the clients paying for their services. Philosophically, these norms may be rooted in two traditions: the deontological tradition, which evaluates the rightness of an action based on its adherence to established duties and rules, and the teleological tradition, which evaluates it based on the consequences produced. Hunt and Vitell (1986) demonstrate that, in practice, ethical judgment emerges from a synthesis of both; indeed, the tension between these two traditions is a defining characteristic of the work of tax practitioners, as emphasized by Frecknall-Hughes et al. (2017). Institutionally, the professional ethics of tax consultants in Indonesia are embodied in codes of conduct and professional standards established by their associations, supported by an ethics committee (disciplinary board) and a tiered system of sanctions. However, the literature cautions against equating the mere existence of such mechanisms with their actual, effective operation. Córdoba (2019) asserts that the effectiveness of a code of conduct depends heavily on its enforcement. It also provides a concrete example of the phenomenon described by Meyer and Rowan (1977): the decoupling of formal structures from actual practice. Empirical evidence regarding the influence of professional ethics serves both to reinforce and to caution. Cruz et al. (2000) demonstrate that the ethical considerations of tax practitioners are multidimensional. Shafer et al. (2016) found that professional commitment and a social responsibility orientation are closely linked to the assessment that tax evasion is an unethical act, and that they also reduce the intention to engage in such behavior. Kportorgbi et al. (2022) demonstrated the relative influence of enhanced tax ethics education and professional experience on the ethical decision-making of tax accountants. Conversely, Doyle et al. (2022) caution that a reasoning orientation based solely on the law may displace higher-level ethical reasoning; consequently, as long as a reporting position can be legally defended, ethical concerns are considered resolved.

2.3 Taxpayer Compliance

Research on taxpayer compliance has evolved along two distinct paths that eventually converge. The first path focuses on risk calculation, with findings indicating that tax knowledge, sanctions, and electronic reporting systems influence compliance (Kushwah et al., 2021), and that the determinants of compliance are multifaceted in the context of developing countries (Adem et al., 2024). The second path centers on trust and morality; research has shown that procedural justice, tax morale, and institutional trust are directly linked to tax evasion (Niesiobedzka, 2014), that trust and power yield different types of compliance across 44 countries (Batrancea et al., 2019), and that these patterns remain consistent across cultures (Kogler et al., 2023).

In the Indonesian context, Damayanti and Supramono (2019) highlight the role of the interplay between trust and power in shaping compliance; Supriyati et al. (2024) demonstrate the influence of trust in the government and perceptions of fairness; and Mangoting et al. (2025) identify the role of trust in authorities in enhancing the agility of micro, small, and medium-sized enterprises. Prastiwi and Abdiyah (2024) examine the impact of mechanisms for reporting violations on compliance, while Gumelar et al. (2026) find that information quality, ease of use, and digital public communication influence compliance, with trust in the government acting as a mediator. Through a mapping of the literature from 2001 to 2024, Susilawati et al. (2026) confirm a shift in focus—from fear toward fairness—as a primary determinant of individual taxpayer compliance. Almost all research in this group uses taxpayers as respondents, thereby providing an overview of the attitudes and perceptions of parties who—in cases involving taxpayers with complex transactions—are not actually the ones responsible for preparing the reported tax positions. Through a phenomenological study, Melatnebar et al. (2025) demonstrated that observed compliance is often merely superficial administrative compliance; however, these findings have yet to be followed up with quantitative testing that treats the preparers of reported tax positions as the unit of analysis. This is the gap that the present study addresses.

METHOD

This study adopts a quantitative, explanatory survey design to examine the effects of professional competence and professional ethics on taxpayer compliance. Specifically, the study investigates whether and to what extent professional competence and professional ethics are associated with taxpayer compliance, as assessed by licensed tax consultants who assist taxpayers. The analysis focuses on testing the relationships among these predefined research variables using individual-level survey data. Accordingly, the study aims to provide empirical evidence regarding the relationships between professional competence, professional ethics, and taxpayer compliance within the context of tax consulting in Indonesia.

The sample size was determined using the Slovin formula with a 5% margin of error, resulting in a minimum of 210 respondents who are members of the Indonesian Tax Consultants Association (Ikatan Konsultan Pajak Indonesia/IKPI). A simple random sampling technique was used to select respondents from the sampling frame. To be eligible, respondents were required to hold an active practice license, be currently assisting taxpayers, and possess at least two years of professional experience. Consultants whose licenses had been suspended or revoked were excluded from the study.

The unit of analysis is the individual tax consultant. Taxpayer compliance—the dependent variable—was measured based on the consultants' assessments of the taxpayers they assist. Consequently, these measurements reflect the professional perceptions and experiences of the tax consultants, rather than a direct assessment of taxpayer compliance derived from administrative tax data.

RESULTS AND DISCUSSION

Multiple linear regression analysis was conducted to determine the extent of the influence of the independent variables—Professional Competence (X1) and Professional Ethics (X2)—on the dependent variable (Y), namely Taxpayer Compliance.

Table 1 Simultaneous Significance Test (F-test)

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	241.909	2	120.955	20.812	.000[b]
	Residual	244.091	207	5.812		
	Total	486.000	209			

a. Dependent Variable: Taxpayer Compliance

b. Predictors: (Constant), Professional Ethics, Professional Competence

Based on Table 1, the calculated F-value (20.812) is greater than the F-table value (3.03), and the significance level (0.000) is less than α (0.05). This indicates that the variables of Professional Competence and Professional Ethics, taken together, have a significant effect on the Taxpayer Compliances of the Indonesian Tax Consultants Association.

With degrees of freedom (df) = n – k = 210 – 3 = 207, the t-table value at an error level of 0.05 is 2.018.

Table 2 Partial Significance Test (t-test)

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	.133	3.214		.041	.967
	Professional Competence	.369	.140	.396	2.638	.012
	Professional Ethics	.310	.125	.372	2.481	.017

a. Dependent Variable: Taxpayer Compliance

Based on Table 2, the multiple linear regression equation is obtained as follows:

$$Y = 0{,}133 + 0{,}369X_1 + 0{,}310X_2$$

Based on the equation, it can be interpreted as follows:

1. The Professional Competence variable (X1) has a regression coefficient (β1) of 0.369 (> 0), with a t-calculated value (2.638) greater than the t-table value (1.97) and a significance level (0.012) less than 0.05. This indicates that the Professional Competence variable has a positive and significant effect on Taxpayer Compliances; in other words, better Professional Competence leads to a significant increase in Taxpayer Compliances, and vice versa.
2. The Professional Ethics variable (X2) has a regression coefficient (β2) of 0.310 (> 0), with a t-calculated value (2.481) greater than the t-table value (1.97) and a significance level (0.017) less than 0.05. This indicates that the Professional Ethics variable has a positive and significant effect on Taxpayer Compliances; in other words, a stronger Professional Ethics leads to a significant increase in Taxpayer Compliances, and vice versa.

The research results indicate that professional competence has a positive and significant impact on taxpayer compliance. These findings suggest that a higher level of professional competence among tax consultants correlates with a higher level of taxpayer compliance, as assessed by the consultants. This relationship can be explained by the

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consultant's ability to interpret tax regulations, accurately calculate tax liabilities, verify the completeness of documentation, and provide guidance in fulfilling tax obligations. Adequate competence helps mitigate the risk of administrative or calculation errors, improves the quality of reporting, and assists taxpayers in understanding and correctly meeting their obligations.

These findings are relevant to the Minister of Finance Regulation Number 55 of 2026—specifically Article 5, paragraph (2)—which mandates competence in the field of taxation and the successful completion of a professional examination as prerequisites for obtaining a tax consultant license. This relevance is further reinforced by Articles 7 and 10, which address competency testing and classification; Article 24, which outlines the obligation to provide services in accordance with one's license classification while adhering to a code of ethics and professional standards; and Article 26, which concerns Continuing Professional Education. These provisions underscore that competence serves as a professional foundation that must be demonstrated, applied, and continuously updated to maintain the quality of tax services.

Empirically, these findings align with the work of Sitawati and Christina (2025), who observed that technical skills significantly influence the perceived performance of tax consultants. The role of competence in fostering compliance is also evidenced in a case study by Tumanan et al. (2025), which demonstrates that consultant support—through assistance with documentation and administrative guidance—facilitates the fulfillment of tax obligations. Nevertheless, a consultant's competence should not be viewed as the sole determinant of compliance, as the final outcome is also influenced by the taxpayer's good faith, transparency in information disclosure, and overall commitment. Thus, the research results reinforce the argument that professional competence is a crucial factor in supporting taxpayer compliance, aligning with the regulatory direction for the profession as outlined in Minister of Finance Regulation (PMK) Number 55 of 2026. However, since compliance in this study is measured based on the assessments of tax consultants, the findings represent the relationship between competence and *perceived* compliance, rather than direct evidence of actual compliance derived from administrative data. Furthermore, given that this study employs a cross-sectional survey design, the observed positive and significant relationship should be interpreted as a statistical association rather than definitive proof of causality.

The research results indicate that professional ethics have a positive and significant impact on taxpayer compliance. This finding suggests that the more effectively tax consultants apply professional ethics, the higher the level of taxpayer compliance—at least as assessed by the consultants themselves. This relationship can be explained through the application of integrity, objectivity, independence, and professional responsibility in the provision of tax services. Consultants who uphold professional ethics tend to provide recommendations that align with regulatory requirements, ensure the accurate communication of information, and avoid manipulative or artificial tax arrangements that violate the law. Such guidance assists taxpayers in fulfilling their tax obligations more accurately and responsibly.

These findings are relevant to Minister of Finance Regulation Number 55 of 2026—specifically Article 24, paragraph (1), points (b) and (d)—which mandates that tax consultants adhere to a code of ethics, maintain independence, and avoid conflicts of interest. This relevance is further reinforced by Article 30, paragraph (1), points (a) and (b), which prohibit the provision of misleading information to clients and the engagement in artificial arrangements that contravene tax regulations. These provisions underscore the importance of ethical conduct in preserving the integrity of tax consulting services and preventing the provision of guidance that might otherwise encourage non-compliance.

Consequently, professional ethics can be understood as a vital factor that supports taxpayer compliance by fostering responsible tax-related guidance and decision-making. However, since taxpayer compliance in this study is measured based on the assessments of tax consultants, the results represent the relationship between professional ethics and perceived compliance, rather than a direct measure of actual compliance based on administrative data. Furthermore, while the positive and significant results indicate a statistical relationship that supports the hypothesis, they do not, in themselves, definitively prove a causal relationship.

CONCLUSION

The research findings indicate that professional competence and professional ethics have positive and statistically significant effects on taxpayer compliance, as assessed by tax consultants. Although both variables are positively associated with taxpayer compliance, they represent distinct dimensions of professional practice. Professional competence reflects the technical capabilities required to understand tax regulations, calculate tax liabilities, and ensure the accuracy of tax reporting. In contrast, professional ethics reflects the behavioral and

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integrity-related dimensions of professional practice, including honesty, objectivity, independence, and professional responsibility in providing tax advice.

These findings are consistent with the principles outlined in Minister of Finance Regulation (PMK) No. 55 of 2026, which addresses the competence, adherence to professional codes of ethics, independence, and responsibilities of tax consultants. The findings suggest that supporting taxpayer compliance requires both adequate technical proficiency and consistent adherence to professional ethical standards. Nevertheless, because taxpayer compliance was measured through tax consultants' assessments rather than independently verified administrative tax records, the findings represent perceived compliance rather than a direct measurement of actual taxpayer behavior.

The practical implications of this study differ according to the contribution of each professional attribute. Regarding professional competence, tax consultants should continuously improve their understanding of tax regulations, tax analysis skills, calculation accuracy, reporting practices, and proficiency in digital tax administration systems. Professional organizations can support these efforts through structured training and continuing professional education to ensure that consultants' capabilities remain aligned with regulatory developments. Regarding professional ethics, tax consultants should strengthen their integrity, objectivity, independence, and professional responsibility through transparent client communication, appropriate conflict-of-interest management, and a firm commitment to avoiding data manipulation and tax practices that violate applicable regulations. Professional organizations also have an important role in promoting ethical standards and strengthening oversight of professional misconduct. For taxpayers, both technical competence and ethical integrity should be considered when selecting a tax consultant. The simultaneous development of professional competence and adherence to professional ethics may therefore contribute to improved tax advisory services and better support taxpayer compliance.

Despite these contributions, several limitations should be acknowledged. First, the survey-based research design limits the extent to which causal relationships can be established and does not capture changes in professional practices or taxpayer compliance over time. Second, taxpayer compliance was assessed through tax consultants' perceptions rather than independently verified administrative records, which may differ from taxpayers' actual filing, payment, and reporting behavior. Third, the sampling frame consisted of licensed tax consultants who were members of the Indonesian Tax Consultants Association (IKPI), which may limit the generalizability of the findings to consultants outside this professional association. In addition, the reliance on questionnaire responses may introduce social desirability or common-method bias. Future research could address these limitations by employing longitudinal designs, incorporating independently verified tax compliance indicators where legally and ethically permissible, expanding sampling frames to include consultants from different professional associations and practice settings, and collecting data from multiple sources. Further studies could also investigate whether factors such as communication effectiveness, client pressure, regulatory ambiguity, and organizational ethical climate help explain the relationships between professional competence, professional ethics, and taxpayer compliance. Such research would provide a more comprehensive understanding of the conditions under which tax consultants' professional attributes are associated with taxpayer compliance.

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