

Construction of Ethical Decision Making Model of Tax Consultants in Malang

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ARTICLE INFO	ABSTRACT
<p>Keywords: Ethical decisions, ego depletion, machiavellian nature, religiosity.</p>	<p>This study aims to construct an ethical decision-making model for Tax Consultants in Malang City consisting of: ego depletion and machiavellian nature as an independent variable, religiosity as a moderation variable, and ethical decision making as a dependent variable. This research was conducted at the Tax Consultant Office in Malang in November 2023 – January 2024. The population of all Tax Consultant employees in Malang was 364 people, then sampled with random sampling techniques obtained by 191 employees at the Office. Primary data related to research variables are obtained by sending questionnaires directly to via google form. It was further analyzed using moderation double linear regression. However, it was previously tested: validity, reliability, linearity, model feasibility, and classical assumption tests include: multicollinearity, heteroscedasticity, normality. His hypothesis was tested using a t-test with an alpa of 5%. The results of this study prove that ethical decision making is constructed by: first, ego depletion has a significant negative effect on ethical decision making; second, Machiavellian has a significant negative influence on ethical decision making; third, religiosity reinforces the negative influence of ego depletion on ethical decision making; fourth, religiosity reinforces the Machiavellian megative influence on ethical decision making.</p>

INTRODUCTION

The tax consultant profession is a profession related to ethical decision making and is often faced with ethical dilemma situations that often threaten the professionalism of the profession. There is a phenomenon related to violations of professional ethics, namely the gratification and money laundering case involving a former official of the Directorate General of Taxes of the Ministry of Keuangan Rafael Alun Trisambodo. According to (Kurniawan, 2023), The existence of Rafael's tax consulting service company is prone to conflicts and interests, both for problematic taxpayers and for the Directorate General of Taxes itself. In essence, when viewed outwardly, human nature avoids taxes. So it becomes very inappropriate when the State Civil Apparatus working at the Directorate General of Taxes instead has a Tax Consultant Office. This is something that violates the laws and regulations regarding the State Civil Apparatus. Of course, it violates the code of ethics that has also been set by the Directorate General of Taxes, such as it should not have such a business. It should be completely independent. He must focus on controlling state revenues, of course, controlling state revenues by applying a tax law correctly and in good faith.

The tax consultant profession has a working time that is not stagnant. From December to the beginning of the year, the workload of tax consultants is very heavy which triggers feelings of pressure. This relates to the time of reporting the taxpayer's annual tax obligations. An individual's annual tax liability is due March 31, while an agency's annual is due on April 30. This busy season is a long period of stress characterized by long working hours, increased workload, and increased stress during certain deadlines. In fact, in doing their work, tax consultants are required to be professional.

Related to ethical decision making, (Salusu, 2021) states that what distinguishes ethical decision making from other types of decision making lies in what are referred to as ethical principles, namely: first, in the reasons used in making a decision. Second, on the fact that the decision maker accepts the principle in question as part of his moral view of good and bad. Ethical decision making is the process of choosing a way from several alternatives and the resulting decision does not violate legal norms and can be morally accounted for.

The busy season is a long period of stress characterized by long working hours, increased workload and increased stress due to deadlines (Hurley, 2015). This busy season is influenced by the nature of work that has a timeframe, coupled with the majority of clients using December 31 as the end of the book close. The existence of a busy season of potential in tax consultant employees experiences ego depletion and Machiavellian.

(Mursita et al., 2020) prove that ego depletion negatively affects ethical decision making. In contrast, Yam, et al. (2019) prove that ego depletion has no effect on ethical decision making. Next (Kusuma et al., 2016) Proving Machiavellian partially negatively affects ethical decision making. Instead (Muliawaty & Sari, 2021) Proving Machiavellianism has no effect on ethical decision making.

Ego depletion was first introduced by social psychologists (Baumeister et al., 1998) On the basis of the power model of self-control. Ego depletion is a temporary state when initial self-control processes (e.g., controlling the environment and oneself, making choices, and initiating an action) impair self-control abilities later in life (Baumeister et al., 1998). The phenomenon of ego depletion is temporary cognitive fatigue refers to a state characterized by a reduced desire or ability to use control or self-control in the performance of tasks due to the use of self-control on previous tasks (Hurley, 2015). (Undarwati et al., 2017) In his research explained that ego depletion is a condition of a person who loses the urge to do something and it is indirectly related to self-control. Aspects that trigger ego depletion include psychic fatigue, physical fatigue, helplessness, and other disorders. Psychic fatigue is characterized by resignation, disgust, boredom, and lack of self-control. Physical fatigue is characterized by physical pain, fatigue or fatigue and dizziness. Helplessness is characterized by the psychological state of the individual does not have the energy and motivation to do something and is at zero point. Other disorders are characterized by not being able to concentrate, not thinking clearly, stagnating, drained energy, gloomy face and purposeless behavior. The ego depletion indicator refers to (Undarwati et al., 2017) namely: a) resignation, b) disgust, c) saturation, and d) inability to control themselves.

According to Prameswari (2021), Machiavellian personality is a term for those who have a tendency to think strategically, deceptively, and even manipulatively and justify all means to achieve their goals, show an attitude that is too ambitious to achieve something, misanthropia is easily suspicious of others, antagonism is prone to be heartless, cruel, and selfish. Meanwhile, (Christie & Geis, 2013) It states that the Machiavellian is an antisocial personality, does not pay attention to conventional morality and has low ideological commitment. Individuals who have a high Machiavellian nature do whatever it takes to achieve their goals. These personalities tend to engage in manipulative tactics, fraud in business, as well as commit unethical actions. This indicates that individuals with high Machiavellian traits will be more likely to commit unethical actions compared to individuals with low Machiavellian traits. Next (Shafer & Simmons, 2008) states that a person who tends to use manipulative tactics and cares less about morals will engage in unethical actions in a variety of situations. Individuals who score high on the Machiavellian scale tend to be less affected by moral issues such as fairness, and prefer to "win". These personalities tend to engage in manipulative tactics, fraud in business, and commit unethical actions. Indicators of Machiavellian traits in research refer to (Suzila, 2018), namely: a) manipulative, b) lying, c) breaking rules, d) prioritizing matters related to money.

(Ancok et al., 2000) states that religiosity is manifested in various aspects of life in the form of activities that are visible and visible to the eye, as well as invisible activities that occur in one's heart. Meanwhile, (Al-Goaib, 2003), in Islam, religiosity is a commitment to the empirical and theoretical foundations of Islam through fulfilling the rights of Allah, protecting the rights of others, following Allah's commandments, avoiding evil deeds, and performing worship. Individuals who are characterized as religious are not only those who have certain religious beliefs but also practice them in daily life. Religiosity can be known from the extent of knowledge, belief, implementation and appreciation of Islam (Ancok et al., 2000) Religiosity as a religion encompasses various sides or dimensions that not only occur when a person performs ritual behavior (worship), but also when doing other activities driven by supernatural forces. It can be interpreted that the understanding of religiosity is how capable individuals are of carrying out aspects of religious beliefs in worship and other social life (Putriani, 2015). The indicator of religiosity refers to Glock and Stark (1968) in (Ancok et al., 2000), namely: a) belief (ideological), b) religious worship or practice (ritualistic), c) passion (experiential), d) practice (consequential), e) religious knowledge (intellectual).

Decision-making theory is a theory that explains the relationship of a person's behavior in the decision-making process. This is explained by (Noviari & Suaryana, 2018) that an ethical decision is a decision making that is both morally and legally acceptable to society at large. There are 3 main elements in ethical decision making, namely first, moral issue, stating how far when a person takes action, if he freely does it, it will result in harm or benefit to others. The second is a moral agent, that is, someone who makes moral decisions. The third is the ethical decision itself, which is a decision that is legally and morally acceptable to the wider community. Furthermore, Noviari and Suaryana (2018) explain that a person's attitude towards each action, along with his subjective norms towards the action, will influence individual consideration of each choice of action. In certain actions, a person will choose the best solution to each problem that arises. In this theory, attitudes are the result of beliefs and values of an action, while subjective norms are a person's beliefs in actions that may be taken by others. The action is formed to meet at least two criteria, both attitude and subjective norms. Therefore, every decision-making consideration is influenced by individual attitudes and subjective norms that it has. The ethical decision indicators in this study refer to (Novius & Sabeni, 2008) that is: a) moral issue; b) moral agent. c) ethical decision.

Hypothesis 1: ego depletion has a significant negative effect on ethical decision making. This hypothesis is explained as follows: ego depletion is a condition of a person who loses the urge to do something and it is indirectly related to self-control. Meanwhile, ethical decision making is a decision making that is both morally and legally acceptable to the wider community. So, it is suspected that if a person's ego depletion is high, then his ethical decision-making is actually low. This hypothesis is supported by his research (anita Rahim & Fauzihardani, 2023) and Mursita (et al. 2019) prove that ego depletion has a significant negative effect on ethical decision making

Hypothesis 2: Machiavellian has a significant negative effect on ethical decision making. This hypothesis is explained as follows: Machiavellian shows personalities who lack affection in personal relationships, ignore conventional morality and show low ideological commitment. Meanwhile, ethical decision making is a decision making that is both morally and legally acceptable to the wider community. So, it is suspected that if machiavellian is high, then ethical decision making is low. This hypothesis is supported by his research (Dimas, 2023), Muliawaty and Sari (2020) prove that machiavellian negatively influences ethical decision making.

Hypothesis 3: religiosity reinforces the negative influence of ego depletion on ethical decision making. This hypothesis is explained as follows: ego depletion is a condition of a person who loses the urge to do something and it is indirectly related to self-control. Meanwhile, religiosity is an individual's commitment to the empirical and theoretical foundations of Islam through fulfilling the rights of Allah, protecting the rights of others, following Allah's commands, avoiding evil deeds, and performing worship. Thus, if religiosity is interacted with ego depletion, it will be able to amplify the negative influence of ego depletion on ethical decision making.

Hypothesis 4: religiosity reinforces the negative influence of Machiavellian on ethical decision making. This hypothesis is explained as follows: Machiavellian shows personalities who lack affection in personal relationships, ignore conventional morality and show low ideological commitment. Meanwhile, religiosity is an individual's commitment to the empirical and theoretical foundations of Islam through fulfilling the rights of Allah, protecting the rights of others, following Allah's commandments, avoiding evil deeds, and performing worship. Thus, if religiosity is interacted with Machiavellian, it will be able to amplify the negative influence of Machiavellian on ethical decision making.

According to (Hartono, 2004), If previous researchers produced conflicting conclusions, both conflicts of significance and conflicts of direction, it is suspected that there are other variables that moderate them. This is what motivates researchers to conduct this study by including the variable of religiosity as moderation with the consideration that with religiosity a person always tries to do his best and does not violate the rules in behaving and behaving in every activity, which is in accordance with the norms and rules that have been regulated in his religion (Amaliah et al., 2015). In Islam, every human being is required to carry out the teachings of Islam thoroughly. Thus, the implementation of religious values in daily activities is a mandatory thing to do for a Muslim as a form of his responsibility to Allah SWT (Anwar et al., 2018). Thus, the novelty of this study is the presence of religiosity as a moderating variable. Based on the explanation above, the purpose of this study to construct an ethical decision-making model for tax consultants in Malang consists of: ego depletion and machiavellian as independent variables, religiosity as a moderation variable and ethical decisions as dependent variables.

METHOD

This research was conducted at the Tax Consultant Office in Malang in November 2023 – January 2024. The population of all Tax Consultant employees in Malang is 364 people. Next, it is sampled with a random sampling technique with the formula (Ferdinand, 2006) 191 employees of the Office were obtained. Primary data related

to research variables were obtained by sending questionnaires directly through google form. Next, moderation multiple linear regression analysis is used. However, it was previously tested: validity, reliability, linearity, model feasibility, and classical assumption tests include: multicollinearity, heteroscedasticity, normality. His hypothesis was tested by a t-test with an alpa of 5%.

RESULTS AND DISCUSSION

Test results: validity, reliability, linearity, model feasibility, and classical assumptions are presented in the following Table 1.

Table 1. Summary of Test Results: Validity, Reliability, Linearity, Model Feasibility, and Classical Assumptions

Test	Test Equipment	Result	Knot
Validitas	Pearson Model Correlation	Nilai itself. < 5%	Valid
Reliability	Alpha Cronbach	The score > 0.6	Reliable
Linearity	Ramsey Test	Nilai itself. > 5%	Linear
Model Eligibility	R-Square	The value is 0.82	Proper
Asumy classic:			
Multicollinearity	VIF	The value is < 10	Not violated
Heteroscedasticity	Scatter Plot	Irregular drawing	Not violated
Normalitas	Kolmogorof-Smirnov	Nilai itself. > 5%	Usual

In Table 1 above, it appears that the test results: validity, reliability, linearity, model feasibility, and classical assumptions show that nothing has been violated, so the use of moderation double liner regression is feasible to use as an analytical tool in this study.

Moderation multiple linear regression analysis is used, the results of the hypothesis test are presented in the following Table 2.

Table 2. Summary of Hypothesis Test Results

Information	Koefisien regresi	p-value	Knot
x1= ego depletion	0.256	0.000 < 5%	Hypothesis-1 accepted
x2= machiavellian	0.263	0.000 < 5%	Hypothesis-2 accepted
x1*x3= interaction of x1 with x3	0.476	0.000 < 5%	Hypothesis-3 accepted
x2*x3= interaction x2 with x3	0.563	0.000 < 5%	Hypothesis-4 accepted

Based on Table 2 above, then a picture of the Ethical Decision Model of Tax Consultants in Malang City can be made as follows:

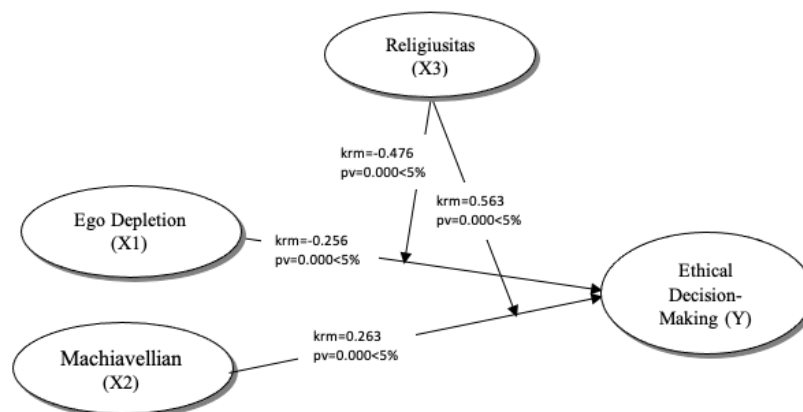


Figure 1. Ethical Decision Model of Tax Consultants in Malang

Information:

krm =moderation regression coefficient

pv = probability value

Discussion

Ego Depletion Has a Significant Negative Effect on Ethical Decision Making

This research proves that ego depletion has a significant negative effect on ethical decision making. This means that the higher the ego depletion, the lower the quality of ethical decision making. Therefore, the ego depletion of a tax consultant employee must be lowered so that his ethical decisions become better.

The existence of the ability to control oneself must be increased in an effort to lower ego depletion with reference to (Savitri, 2017), Among them: (1). Holding emotions silently. The first way to restrain emotions is to be silent. Some people may disagree, because when anger has exploded, it can be very difficult to try to be quiet. This opinion is not wrong, because when you are in a state of anger and immediately speak, uncontrolled words will come out. Therefore, at the moment when emotions explode, it is advisable to pause, and give time for the brain to think. (2). Try to calm down. When viewed from the point of view of anger management, anger has a cycle of aggression consisting of escalation, exposure, and post-exploration. So, to make the cycle of aggression less messy, it can be addressed by trying to calm down. When we try to calm down, we try to think logically. By thinking logically, we will focus on finding solutions to overcome problems. Some examples that can be applied to try to calm down include, taking a deep breath and trying to distract. (3). Empathize. Often emotions are caused by trivial things. To avoid this, try to empathize. Empathy is a state that allows us to feel the state or thoughts of the other party. For example, if we are in a hurry but someone overtakes carelessly, we might get angry. However, try to empathize by trying to think from the person's side. It is possible that the person is indeed in a hurry and has very urgent interests. By having an empathetic attitude, our emotions will decrease. (4) Self-assessment or introspection. When introspecting, try to revisit existing problems with someone else's perspective. Dare to admit mistakes. Avoid overvaluing self-esteem that will hinder yourself from introspecting. (5). Remember the negative impact caused. Uncontrolled emotions can certainly cause new problems. Acts such as hitting, cursing or destructive can be unavoidable. Therefore, before emotions become uncontrollable, remember the negative impact caused. (6). Exercise. Emotions can be diverted by exercising. For example by walking, cycling, swimming or other sports. By exercising, chemicals in the brain will be stimulated and eventually make the mind become more relaxed and calm. In addition, by exercising, it will make the nerves that were previously tense become flexible.

Machiavellian Has a Significant Negative Influence on Ethical Decision Making

This research proves that Machiavellian has a significant negative influence on ethical decision making. This means that the higher the machiavellian nature, the lower the quality of ethical decision making. Therefore, the machiavellian of a tax consultant employee must be lowered so that his ethical decisions become better. Philips and Gully (2018) explain that there are two important things to understand related to machiavellianism, namely loyalty and ethical issues. Machiavellian employees are less loyal to their work or organization. People with high Machiavellian are less sensitive to ethics than people who have low Machiavellian and they are less amenable to ethical policies and regulations. Meanwhile, (Zastrow, 1986) explains that there are four Machiavellian characteristics that need to be understood, namely: 1). They have little emotional involvement in interpersonal relationships and easily manipulate others if followers are seen as impersonal objects; 2). They do not care about conventional morality, they take a view of benefits (what they can get) rather than a moral view of interaction with others; 3). They have a fairly accurate perception of the needs of their followers which facilitates the ability to manipulate them; 4). They have low ideological commitment, they focus on manipulating others for their own interests rather than the achievement of ideological long-term goals.

Next (Robbins et al., 1919) Individuals with high Machiavellian tend to be pragmatic, maintain emotional distance, and believe that results are more important than process. They manipulate more, gain victory, are not easily persuaded but persuade more. Some circumstances in which individuals with a high Machiavellian character can develop are good: first when they interact directly with other individuals, second is when they are in situations with little regulation, so that the freedom of improvisation allows to occur and the third is emotional involvement with details irrelevant to the success of disturbing low machiavellian individuals. McLaughlin (2018) states that humans in unethical behavior, are expected to be an additional construct of Machiavellian influence and help stimulate differences in ethical behavior.

Religiosity reinforces the negative influence of ego depletion on ethical decision-making

This research proves that religiosity reinforces the negative influence of ego depletion on ethical decision making. Therefore, the existence of religiosity needs to be increased in order to reduce ego depletion so as to improve ethical decision making. Therefore, in the future the existence of religiosity needs to be improved by paying attention to the factors that influence religiosity by referring to (Thouless, 1992) as follows: 1). The

influence of education or teaching and various social pressures (social factors) which include all social influences in the development of religious attitudes, including parental education, social traditions to conform to various attitude incomes agreed by the environment. 2). Various experiences experienced by individuals in shaping religious attitudes, especially experiences regarding: a). Beauty, harmony and goodness in another world (natural factors), b). The existence of moral conflicts (moral factors), c). Religious emotional experiences (affective factors). 3). Factors wholly or partly arising from unmet needs, especially the need for security, love, self-respect, and the threat of death. 4). Intellectual factors are various things related to verbal thought processes, especially in the formation of religious beliefs.

Religiosity reinforces the negative influence of Machiavellian on ethical decision-making

This research proves that religiosity reinforces the negative influence of Machiavellian on ethical decision making. Therefore, the existence of religiosity needs to be increased in order to negatively influence Machiavellian, so as to increase the influence of ethical decision making. Therefore, in the future the existence of religiosity needs to be improved by paying attention to the function of religiosity referring to Hendropuspito (2018) as follows: 1). Educative function. Humans entrust the educative function to religiosity which includes the task of teaching and guiding. The success of education lies in the utilization of spiritual values which are the fundamentals of religious belief. The values permeated include: the meaning and purpose of life, conscience, a sense of responsibility to God. 2). Rescue function. Religiosity with all its teachings guarantees man salvation in this world and the hereafter. 3). Social supervision function. Religiosity is partly responsible for social norms so that religiosity selects existing social rules, confirms the good and rejects bad rules so that they are subsequently abandoned and considered prohibitions. Religiosity also imposes sanctions on people who violate prohibitions and maintain strict supervision over their implementation. 4). The function of fostering brotherhood. Belief equality is one of the similarities that can foster a strong sense of brotherhood. Man in brotherhood involves not only a part of himself, but his whole person is also involved in a deepest intimacy with something highest that is believed together. 5) Transformative functions. Religiosity is able to change the life form of the old society into a new form of life. This can also mean replacing old values by instilling new values. This transformation is carried out on indigenous values that are less humane. For example, the Qurais in the time of the Prophet Muhammad who had the habit of ignorance because of the arrival. Islam as a religion that instills new values so that old inhuman values are eliminated. Here we can see that religion is inseparable from education. Because indirectly everything we do is through the process of learning and belief and belief in God is very necessary to provide peace in ourselves, because it is undeniable that every human being needs protection. And every human being who lives on this earth is responsible for the afterlife. Because this life does not stop at the world, our every behavior is monitored and judged so that we can say good and bad deeds.

CONCLUSION

The results of this study can be concluded that ethical decision making is constructed by: first, ego depletion has a significant negative effect on ethical decision making. Second, both Machiavellian have a significant negative influence on ethical decision making. Third, religiosity reinforces the negative influence of ego depletion on ethical decision making. Fourth, religiosity reinforces the influence of Machiavellian negatives on ethical decision-making.

Advice for Malang Tax Consultant Office, in ethical decision making, needs to increase the existence: first ego depletion with indicators: a) resignation, b) disgust, c) saturation, and d) inability to control themselves. Both are machiavellian with indicators: a) manipulative, b) lying, c) breaking rules, d) prioritizing matters related to money. The third is religiosity with indicators: a) belief (ideological), b) religious worship or practice (ritualistic), c) appreciation (experiential), d) practice (consequential), e) religious knowledge (intellectual).

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