

# RE0166\_Perception of Tax Consultants View Motivation, Loopholes, and Csr On The Desire To Do Tax Planning

*by Abdurrahman Nazhif*

---

**Submission date:** 09-Jul-2022 03:38PM (UTC+0700)

**Submission ID:** 1868270184

**File name:** ART-62bd5a86eeaec-30062022.docx (58.57K)

**Word count:** 4223

**Character count:** 22155

# Perception of Tax Consultants View Motivation, Loopholes, and Csr On The Desire To Do Tax Planning

Abdurrahman Nazhif <sup>1</sup>, Dewi Pudji Rahayu <sup>2</sup>, Ilham Jamaludin <sup>3</sup>, Jihan Wasilah <sup>4</sup>, Resti Sintya Sari <sup>5</sup>  
{nazhif.tralala@gmail.com<sup>1</sup>, dewirahayu@uhamka.ac.id<sup>2</sup>, jihanpcy10ap3@gmail.com<sup>3</sup>}

<sup>1,2,3,4,5</sup> Universitas Muhammadiyah Prof. DR. HAMKA

**Abstract.** This study aims to determine the perception of tax consultants regarding motivation (X1), Loopholes (X2), and CSR (X3) on the desire to do Tax Planning (Y). The population in this study are employees of PT Pratama Indomi Consultant. The sample used as respondents are 60 employees of PT Pratama Indomitra Consultant. The results of this study indicate that motivation has a t-count significance value of 3.961 > the t-table value is 2.003, and Loopholes have a t-count significance value of 2.006 > the t-table value is 2.003, and CSR has a t-count significance value of 0.762 < t-table value of 2.003. Tax Planning has a significance value of 0.000 < 0.05. Furthermore, it has an Adjusted R Square value of 0.430 or 43%, while the remaining 57% is influenced by other variables or variables not examined in this study.

**Keywords:** Motivation, Loopholes, Corporate Social Responsibility, Tax Planning.

## 1. Introduction

Taxes have historically existed in line with the birth of a country and will remain as long as that country exists. The sentence that is quite popular in the world of taxation is "in this world, and nothing can be said to be certain except death and tax." In this context, a clear legal basis is needed so that the imposition of taxes has legal force in the implementation of taxes. To solve tax problems, of course, we need an expert who has expertise in the field of taxation. A tax consultant is a right choice to be able to solve tax problems experienced by companies and individuals. Tax consultants can help taxpayers carry out their rights and obligations in the field of taxation through the provision of consulting services so that the implementation of rights and obligations can be in line with tax regulations [1].

Individual and corporate taxpayers choose consultants to help fulfill their tax obligations because they do not understand tax regulations. Taxpayers feel that tax regulations are complicated. In addition, consultants can influence taxpayers to comply with tax regulations [2]. This fact is in line with research [3] which explains that the level of tax compliance can increase from ethical practices carried out by tax consultants. The Tax Consultant Professional Standard states that a Tax Consultant is a person who has expertise in the scope of his duties, provides services in the field of taxation freely and professionally to accommodate taxpayers to obtain rights and carry out obligations in the field of taxation by regulations in the field of taxation [4]. Substantive fulfillment of tax obligations is in line with contents of the tax law [5].

Tax is a cost for the company because the tax burden will reduce the company's profit, so the company management will try to reduce the tax burden to optimize the company's profit. Efforts to minimize taxes legally are often referred to as tax planning. Generally, tax planning can have positive connotation as a complete, correct, and timely fulfillment of tax obligations to avoid wasting resources. Tax planning is a strategic approach company take to reduce their tax bill by implementing various activities, mechanisms, and methods while remaining within legally acceptable limits (Cooper & Nguyen, 2019). Several factors influence the desire to do tax planning, one which is the motivational factor. According to Suandy (2016), it is stated that the motivation underlying doing a tax planning generally comes from three elements of taxation, namely: 1) Tax policy; 2) tax law (tax law); and 3) tax administration (tax administration). These three elements occur according to the process according to the time sequence of the preparation of the tax system.

The motivation that underlies the taxpayer to reduce the tax burden is to get the maximum profit. Therefore the taxpayer pays a tax consultant to fulfill his tax obligations. One is the desire to do tax planning that will streamline the taxpayer's tax burden. So that the greater the motivation, the higher the desire to do tax planning (Suandy, 2016). This is supported by research conducted by [6]–[9].

The second factor that influences the desire to do tax planning is loopholes. In tax regulations, of course, there are still various loopholes that can be exploited by companies so that the amount of tax paid by the company can be optimally and minimally, for example, the use of the Gross-Up method according to conditions, the use of the inventory method according to conditions, the use of suitable depreciation methods, and hastening the cost of asset procurement. Through a capital lease, all of which have the meaning of optimizing the tax burden or the company does not pay the appropriate amount of tax, pays the "minimal" amount of tax but is still carried out legally, which does not violate the applicable tax provisions. Tax consultants can find loopholes in tax regulations

from the insights they have. Because of their expertise, tax consultants are often asked by taxpayers to solve tax problems that taxpayers experience. A tax consultant must understand tax regulations so that he gets loopholes from a regulation, from which the tax consultant can advise taxpayers to do tax planning to minimize the tax burden legally and not violate applicable regulations. So that the greater the consultant's ability to understand tax regulations to get loopholes, the higher the desire to do tax planning. This is in line with research conducted by [6], [7], [10]–[12].

The third factor is Corporate Social Responsibility (CSR). The European Commission defines CSR as a concept whereby companies voluntarily integrate social and environmental issues in their business operations with their stakeholders [13]. CSR refers to voluntary activities in which a company engages to contribute to society and the environment. In addition, Morsing & Spence (2019) define CSR as techniques companies create to ward off criticism while allowing them to do business as usual. CSR and programs for the community and the environment can be used to reduce the tax burden owed. Companies that carry out CSR well will get a good image. As Fleming and Jones (2013), one of the reasons companies carry out CSR is to improve the company image. With the implementation of CSR in a company, the community around the company will judge the company as a company that is responsible for the surrounding environment. With this explanation, this study wants to see the relationship between motivation, loopholes, and corporate social responsibility with tax planning.

## 2. Literature Review

### 2.1 Motivation

According to (Suandy, 2016) said that the motivation for tax planning is to maximize profit after tax by carefully taking advantage of the opportunities that exist in tax regulations by taking advantage of differences in rates, differences in treatment, loopholes, and taxes. There are 3 (three) trend factors that motivate taxpayers to carry out tax planning, namely tax policy, Taxation Law, and Tax Administration (Suandy, 2016).

Tax policy is an alternative to the various targets to be addressed in the tax system. From various aspects of tax policy, some factors encourage tax planning, namely: 1) Type of tax to be collected. In the modern tax system, many types of taxes must be the primary consideration, both in the form of direct taxes and indirect taxes and excise, such as: (a) Corporate and Personal Income Tax; (b) Taxes on capital gains; (c) Withholding tax on salaries, dividends, rent, interest, royalties, and others; (d) Taxes on imports, exports and import duties; (e) Tax on prizes/raffles; (f) Stamp duty; (g) Capital transfer taxes; (h) Business licenses and other trade taxes. 2) Tax subject. Indonesia is a country that adheres to a classical system where there is a separation between business entities and their private owners (shareholders), which will result in double taxation. (Erly Suandy, 2016:13). The existence of differences in tax treatment for dividend payments of business entities to individual shareholders and shareholders in the form of business entities causes businesses to plan taxes appropriately and adequately so that the tax burden can be reduced as low as possible and that company resources can be used for other purposes. 3) Tax object. The existence of different tax treatments on tax objects that are economically essentially the same will lead to efforts to plan taxes so that the tax burden obtained is low. 4) Tax rate. The existence of a scheduled taxation rate applied in Indonesia has resulted in a tax planner trying as much as possible to be subject to the most minimal tariff. Barry Bracewell and Milnes said in [16] that the greater the tax burden, the stronger the motive, and the broader the scope of tax avoidance because taxpayers can avoid higher tax rates but still owe a lower tax rate. 5) Tax payment procedure. The self-assessment and payment systems require tax planners to plan their taxes adequately and appropriately. Currently, the implementation of the withholding tax collection system in Indonesia is increasingly being improved. This disrupts the company's cash flow and can also result in overpayment of the preliminary collection, even though obtaining restitution for the excess takes time and money.

2. Tax Law (Tax Law) In fact, no law ideally regulates all aspects that occur in this world. Therefore, in its implementation, other provisions are always followed (Government Regulations, Presidential Decrees, Decrees of the Minister of Finance, and Decrees of the Director-General of Taxes). Not infrequently, the implementation provisions contradict the law itself because it is adjusted to the interests of policymakers in achieving other goals. As a result, loopholes are opened for taxpayers to analyze these opportunities carefully for good and appropriate tax planning.

#### 3. Tax Administration (Tax Administration)

Indonesia is a country with a large area and a substantial population. As a developing country, Indonesia is still experiencing difficulties in carrying out its tax administration adequately. This encourages companies to carry out tax planning properly to avoid administrative and criminal sanctions that will be obtained due to differences in interpretation between the tax authorities and taxpayers due to the breadth of applicable tax regulations and ineffective information systems.

### 2.2 Loopholes

To solve tax problems, of course, we need an expert who has expertise in the field of taxation. A tax consultant is a right choice to be able to solve tax problems experienced by companies and individuals. Tax consultants can assist taxpayers in implementing their rights and obligations in the field of taxation by providing consulting services so that the implementation of rights and obligations can be in line with tax regulations (PMK, 2014). Loopholes are a tax avoidance concept that can be utilized in the law to minimize the tax burden on taxpayers. Loopholes are not violating tax regulations because taxpayers use loopholes to minimize the amount of tax that must be paid. The knowledge that must be known in advance and most importantly, by taxpayers is the application of tax planning because it is very useful for them in determining loopholes that can later be very profitable for them or the taxpayers themselves [10]. This motivates taxpayers to look at loopholes in tax regulations that can be used for good tax planning. Loopholes become a means of escape, specifically evading or escaping from obligations, law enforcement, or contracts. Similarly, Black's Law Dictionary defines a "gap" as an ambiguity, omission, or exception (as in a statute or other legal document) that provides a way to circumvent a rule without violating the rule. Literal requirements, particularly provisions of the tax code, allow taxpayers to legally avoid or reduce income tax [17].

### 2.3 Corporate Social Responsibility

Corporate Social Responsibility (CSR) is a form of corporate social care, and every company has the freedom to implement this program in any form. On the one hand, the CSR program is considered a burden on the company because the costs to be incurred increase [18]. Instead, profits that are intended to satisfy shareholders are allocated for social problems. However, on the other hand, the CSR program is a golden opportunity for the company to continue to maintain its business continuity as stated by Makhfudloh et al. (2018) that this program can improve the company's image in the eyes of the public. Companies considering CSR programs an additional burden are often reluctant to implement this program. However, if it is associated with tax aggressiveness behavior, the burden of These actions can be used to reduce the tax burden that must be paid. This action can benefit the company because the amount of taxes must be paid becomes smaller.

Meanwhile for the government, this action is very detrimental. National development that should be funded from tax money is hampered. Tax aggressiveness such as this will hinder the government from providing public goods and services [20].

## 3. Method

This study aims to determine the perception of tax consultants regarding motivation (X1), Loopholes (X2), and CSR (X3) on the desire to do Tax Planning (Y). The population in this study are employees of PT Pratama Indomitra Consultant. The sample used as respondents is 64 employees of PT Pratama Indomitra Consultant. The data used is primary data in the form of a questionnaire. This research uses descriptive statistical analysis and multiple linear regression analysis, which is processed from primary data using SPSS 25 software.

### 3.1 Research Variable

In this study, the dependent variable is tax planning. In this study, there are 3 (three) independent variables, namely the motivation of tax consultants, loopholes, and CSR.

### 3.2 Variable Operations

According to Maslow's theory, a person will be motivated to fulfill his basic needs. Motivation studies why individuals behave the way they do: what initiates and directs their behavior, energizes, sustains, and ultimately stops the action [21]. Tax planning motivation broadly refers to the drivers, incentives, and attitudes towards risk that encourage a person to reduce taxes and increase post-tax returns (Cooper & Nguyen, 2019). Loopholes become a means of escape, specifically evading or escaping from obligations, law enforcement, or contracts. Similarly, Black's Law Dictionary defines a "gap" as an ambiguity, omission, or exception (as in a statute or other legal document) that provides a way to circumvent a rule without violating the rule. Literal requirements, specifically the tax code provisions, allow taxpayers to legally avoid or reduce income tax [17]. Companies create CSR to ward off criticism while allowing them to 'do business as usual' (Morsing & Spence, 2019). The European Commission has defined CSR as "a concept whereby companies integrate social and environmental concerns in their business operations and their interactions with their stakeholders on a voluntary basis" (Yadav et al., 2018).

### 3.3 Data Tabulation

Data obtained from the survey are collected, edited to determine the completeness of questionnaires, and quantified or given a score so they can be processed statistically. The steps taken are:

1. Each answer from the questionnaire was scored using the "Likert Scale". For positive questions, scoring follows the following rules:

- BC / SS : Very easy / Very Agree, score 5
- M / S : Easy / Agree, score 4
- S / R : Moderate / Doubtful, score 3
- ST / TS : Difficult / Disagree, score 2
- SST / STS : Very Difficult / Very Disagree, score 1

As for negative questions, scores are given with the following provisions:

- BC / SS : Very easy / Very Agree, score 1
- M / S : Easy / Agree, score 2
- S / R : Moderate / Doubtful, score 3
- ST / TS : Difficult / Disagree, score 4
- SST / STS : Very Difficult / Very Disagree, score 5

2. Tabulate respondent answers for each of these questions.
3. Test using SPSS to answer the proposed hypothesis.

#### 4. Result And Discussion

Questionnaires were distributed to employees of PT Pratama Indomitra Consultant as many as 73 questionnaires. However, from 73 questionnaires, only 60 questionnaires could be used in this study because some did not meet the criteria as respondents. The calculation of the rate of return of the questionnaire is presented in the table as follows:

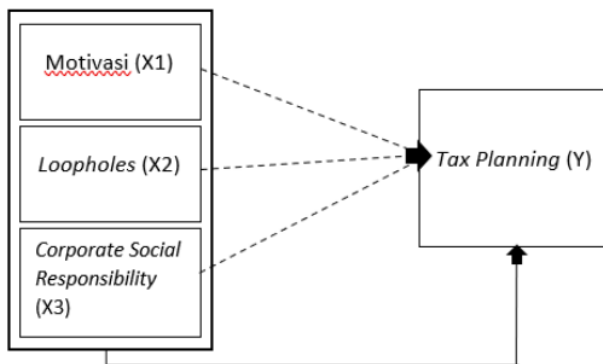
**Table 1.** Recapitulation of Questionnaire Collection Results

BTM member	Distributed Questionnaire	Questionnaire that can be used	Incomplete Questionnaire	A Questionnaire that was not responded to
73	73	60	0	13

Source: data processed by the author, 2022

#### Analysis of Research Results

##### Test of the Effect of Independent Variables on Dependent Variables



**Fig. 1.** Research Model.

$Y = a + b_1 X_1 + b_2 X_2 + b_3 X_3$   
 the regression in this study can be stated by:  
 $Y = 3,31 + 0,28 X_1 + 0,20 X_2 + 0,05 X_3$   
 the equation can be interpreted as follows.



- a. The constant value ( $\alpha$ ) of 3.318 indicates that if there is no change in the motivation variable, loopholes, and CSR or the value  $(\alpha=0)$ , then the tax planning variable has a value of 3.318.
- b. The motivational regression coefficient value of 0.286 indicates that the motivational variable positively influences tax planning, which means that for every 1 unit increase in the motivational variable, tax planning will increase by 0.286.
- c. The loopholes regression coefficient value of 0.202 indicates that the loopholes variable positively influences tax planning, which means that for every 1 unit increase in the loopholes variable, tax planning will increase by 0.202.
- The CSR regression coefficient value of 0.056 indicates that the CSR variable positively influences tax planning, which means that for every 1 unit increase in the CSR variable, tax planning will increase by 0.056.

41  
Table 2. Summary of Regression Analysis Results

Model	B	Std. Error	Standardized Coefficients Beta	t	Sig.
(Constant)	3318	2696		1.231	.224
mtv	.286	.072	.479	3.961	.000
loop	.202	.101	.243	2.006	.050
csr	.056	.074	.079	.762	.449

1  
Source: data processed by the author, 2022

Table 3. Summary of Regression Analysis Results

Model	Sum of Squares	Df	Mean Square	F	Sig.
Regression	257.683	3	85.894	15.824	.000
Residual	303.967	56	5.428		
Total	561.650	59			

Source: data processed by the author, 2022

- 28  
H1: Results Based 5 the results obtained in the table above, it 4 shows that the significance value is 0.000 < significant level ( $\alpha$ ) 0.05 and the 24 count value is 3.961 > the t-table value is 2.003. The value of t table is obtained from the calculation of t table =  $t(\alpha/2; n-k-1) = (0.025; 56) = 2.003$ , then  $H_0$  is rejected. This means that partially motivation (X1) significantly affects tax planning (Y).
- H2: The results obtained in the table above 4 show that the significance value is 0.050 = significant level ( $\alpha$ ) 0.05 and the t-24 nt value is 2.006 > the t-table value is 2.003. The value of t table is obtained from the calculation of t table =  $t(\alpha/2; n-k-1) = (0.025; 56) = 2.003$ , then  $H_0$  is rejected. This means that partial loopholes (X2) sign 28 antly affect tax planning (Y).
- H3: The results in the table above 4 show that the significance value is 0.449 > the significant level ( $\alpha$ ) is 0.05, and 24 the t value is 0.762 < the t table value is 2.003. The value of t table is obtained from the calculation of t table =  $t(42; n-k-1) = (0.025; 56) = 2.00$ , then  $H_0$  is accepted. This means that partially Corporate Social Responsibility (X3) 6 as no significant effect on tax planning (Y).
- H4: Based on the ta 6 above, it can be seen that the calculated F va 55 is 15.824, and the significance value is 0.000. In this study, the F table value is 2.77 which is obtained from F table =  $F 0.05 (k; n-k) = F 0.05 (3; 57) =$

2.77. So the significance value is  $0.000 < 0.05$ , and the calculated F value is  $15.824 >$  the F table value is 2.77. This proves that H0 is rejected and H1 is accepted. This means that the motivational variables (X1), loopholes (X2), and CSR (X3) simultaneously (together) significantly affect tax planning (Y).

**Table 4.** Summary of Regression Analysis Results

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.677	.459	.430	2.32980	1.994

Source: data processed by the author, 2022

Based on the table above, the amount of Adjusted R Square is 0.430 or equal to 43%. This means that only 43% of consultants' perception of tax planning can be explained by motivational variables (X1), loopholes (X2), and CSR (X3). In comparison, 57% is explained by other variables not included in this study.

## 5. Conclusion

This study aims to determine the perception of tax consultants regarding motivation, loopholes, and corporate social responsibility (CSR) on the desire to do tax planning. The respondents in this study were 60 respondents, of which the respondents were consultants in the tax consulting office at PT Pratama Indomitra Consultant. Based on the results of the research conducted, it can be concluded as follows:

1. The motivation variable has a t-count value of  $3.961 >$  t table 2.003 and a significance level of  $0.000 < = 0.05$ . It can be interpreted that H1 is accepted, which means that partially the motivation variable has a positive and significant effect on tax planning.
2. The loopholes variable has a t-count of  $2.006 >$  t-table value of 2.003 with a significance level of  $0.050 =$  significance level ( $\alpha$ ) 0.05. It can be interpreted that H2 is accepted, which means partially the loopholes variable has a positive and significant effect on tax planning.
3. The Corporate Social Responsibility variable has a t count of  $0.762 <$  t table value of 2.003 with a significance level of  $0.449 > = 0.05$ . It can be interpreted that H3 is rejected, which means that partially the corporate social responsibility variable does not affect tax planning.
4. Based on the results of the analysis of the coefficient of determination (R<sup>2</sup>) or the Adjusted R Square value of 0.430 or equal to 43%, this number means that the motivational variables (X1), loopholes (X2), and CSR (X3) affect the tax planning variable (Y) by 43%. The remaining 57% is influenced by other variables or variables not examined in this study.

## References

- [1] MK. *Persyaratan Serta Pelaksanaan Hak dan Kewajiban Seorang Kuasa*. No 229/PMK.03/2014. 2014.
- [2] D. Khairannisa and C. Cheisviyanny, "Analisis Peranan Konsultan Pajak Terhadap Kepatuhan Wajib Pajak Dalam Memenuhi Kewajiban Perpajakan," *J. Eksplor. Akunt.*, vol. 1, no. 3, pp. 1151–1167, 2019, doi: 10.24036/jea.v1i3.133.
- [3] I. N. Darmayasa and Y. R. Aneswari, "The Ethical Practice of Tax Consultant Based on Local Culture," *Procedia Soc. Behav. Sci.*, vol. 211, no. September, pp. 142–148, 2015, doi: 10.1016/j.sbspro.2015.11.021.
- [4] Ikatan Konsultan Pajak Indonesia, *Standar Profesi Konsultan Pajak*. 2020.
- [5] S. K. Rahay, *Perpajakan Indonesia: Konsep dan Aspek Formal*. Bandung: Rekayasa Sains, 2017.
- [6] P. Agnesa, "Pengaruh Kebijakan Perpajakan, Administrasi Perpajakan, Tarif Pajak dan Loopholes terhadap Motivasi Manajemen Dalam Melakukan Tax Planning," *J. Online Mhs.*, vol. 4, no. 1, p. 14, 2017.
- [7] Sudirman and M. Muslim, "Analisis Faktor-Faktor Yang Mempengaruhi Manajemen Perusahaan Melakukan Tax Planning," *Cent. Econ. Student J.*, vol. 1, no. 1, pp. 1–13, 2018, [Online]. Available: <https://www.jurnal.fe.umi.ac.id/index.php/PARADOKS/article/view/92>.
- [8] Fibria Anggraini dan Puji Lestari, "FAKTOR-FAKTOR YANG MEMPENGARUHI WAJIB PAJAK BADAN Fibria Anggraini Puji Lestari Program Studi Informatika, FTIK Universitas Indraprasta PGRI," vol. 11, no. 2, pp. 156–164, 2019.
- [9] M. Cooper and Q. T. K. Nguyen, "Understanding the interaction of motivation and opportunity for tax planning in US multinationals: A qualitative study," *J. World Bus.*, vol. 54, no. 6, p. 101023, 2019, doi: 10.1016/j.jwb.2019.101023.
- [10] S. V. Rezeki, T. Vegirawati, and Masamah, "Pengaruh pengetahuan undang-undang pajak penghasilan dan

- pengetahuan loopholes wajib pajak orang pribadi terhadap perencanaan pajak," *Proceeding Natl. Conf. Account. Financ.*, vol. 3, pp. 173–180, 2021, doi: 10.20885/ncaf.vol3.art15.
- [11] V. Ratnawati, R. N. Sari, and R. P. P. Panggabean, "Analysis of Tax Planning on Corporate Taxpayer At Kpp Pratama 43 hpan in Pekanbaru City," vol. 4, no. 2, pp. 126–141, 2020.
- [12] H. J. N. Afifi, "FAKTOR-FAKTOR YANG MEMENGARUHI WAJIB PAJAK MELAKUKAN TAX PLANNING," *J. Fa20konomi dan Bisnis Univ. Muhammadiyah Yogyakarta*, 2017.
- [13] R. S. Yadav, S. S. Dash, S. Chakraborty, and M. Kumar, "Perceived CSR and Corporate Reputation: The Mediating Role of Employee Trust," *Vikal18*, vol. 43, no. 3, pp. 139–151, 2018, doi: 10.1177/0256090918794823.
- [14] M. Morsing and L. J. Spence, "Corporate social responsibility (CSR) communication and small and medium sized enterprises: The governmentality dilemma of explicit and implicit CSR communication," *Hum. Relations*, vol. 72, 3012, pp. 1920–1947, 2019, doi: 10.1177/0018726718804306.
- [15] P. Fleming and M. T. Jones, *The End of Corporate Social Responsibility: Crisis and Critique*. London: SAGE, 2013.
- [16] 15) Suandy, "Perencanaan Pajak," *Perenc. Pajak*, p. 208, 2016.
- [17] Heather M. Field, "A TAXONOMY FOR TAX LOOPHOLES," p. 63, 2018, [Online]. Available: [https://re42tory.uchastings.edu/faculty\\_scholarship/1665%0A](https://repository.uchastings.edu/faculty_scholarship/1665%0A).
- [18] R. R. D. Itjang D Gunawan, "The Implications Of CSR And GCG On Tax Avoidance," *J. Akunt.*, vol. 23, no. 2, p. 195, 2019, doi: 10.24912/ja.v23i2.577.
- [19] F. Makhfudloh, N. Herawati, and A. Wulandari, "Pengaruh Corporate Social Responsibility terhadap Perencanaan Agresivitas Pajak," *J. Akunt. dan B13*, vol. 18, no. 1, p. 48, 2018, doi: 10.20961/jab.v18i1.235.
- [20] E. Ortas and I. Gallego-Álvarez, "Bridging the gap between corporate social responsibility performance and tax aggressiveness: The moderating role of national culture," *Accounting, Audit. Account. J.*, vol. 33, no. 4, pp. 825–855, 2020, doi: 10.1108/AAAJ-03-2017-2896.
- [21] S. Graham, "An attributional theory of motivation," *Contemp. Educ. Psychol.*, vol. 61, no. xxxx, p. 101861, 2020, doi: 10.1016/j.cedpsych.2020.101861.



# RE0166\_Perception of Tax Consultants View Motivation, Loopholes, and Csr On The Desire To Do Tax Planning

## ORIGINALITY REPORT

33%

SIMILARITY INDEX

31%

INTERNET SOURCES

15%

PUBLICATIONS

11%

STUDENT PAPERS

## PRIMARY SOURCES

1 repository.uhamka.ac.id 6%  
Internet Source

2 ijisrt.com 1%  
Internet Source

3 www.rsisinternational.org 1%  
Internet Source

4 jurnal.stie-aas.ac.id 1%  
Internet Source

5 Khusniah Khusniah, Didik Subiyanto, Epsilandri Septyarini. "Analysis of the Effect of Employee Engagement, Perceived Organizational Support, and Motivation on Employee Performance Study at PT. Dino Jaya Karya", Reslaj : Religion Education Social Laa Roiba Journal, 2022 1%  
Publication

6 talenta.usu.ac.id 1%  
Internet Source

7	Internet Source	1 %
8	<a href="http://ojs.stiami.ac.id">ojs.stiami.ac.id</a> Internet Source	1 %
9	Submitted to iGroup Student Paper	1 %
10	<a href="http://www.gssrr.org">www.gssrr.org</a> Internet Source	1 %
11	Maggie Cooper, Quyen T.K. Nguyen. "Understanding the interaction of motivation and opportunity for tax planning inside US multinationals: A qualitative study", Journal of World Business, 2019 Publication	1 %
12	<a href="http://journals.sagepub.com">journals.sagepub.com</a> Internet Source	1 %
13	Submitted to Fujairah College Student Paper	1 %
14	Submitted to Indiana University Student Paper	1 %
15	<a href="http://repository.jmls.edu">repository.jmls.edu</a> Internet Source	1 %
16	<a href="http://repository.unmul.ac.id">repository.unmul.ac.id</a> Internet Source	1 %

[journal.uii.ac.id](http://journal.uii.ac.id)

17	Internet Source	1 %
18	<a href="http://pure.royalholloway.ac.uk">pure.royalholloway.ac.uk</a> Internet Source	1 %
19	<a href="http://www.atlantis-press.com">www.atlantis-press.com</a> Internet Source	1 %
20	Submitted to University of Western Australia Student Paper	1 %
21	<a href="http://www.ee-yorkshire.com">www.ee-yorkshire.com</a> Internet Source	1 %
22	Submitted to CSU, San Jose State University Student Paper	1 %
23	<a href="http://iptek.its.ac.id">iptek.its.ac.id</a> Internet Source	1 %
24	<a href="http://yuniawati.staff.gunadarma.ac.id">yuniawati.staff.gunadarma.ac.id</a> Internet Source	1 %
25	Wilson Pribadi*, Levana Dhia Prawati. "Tax Avoidance on the Banking Industry in the Era of Financial Technology Development", International Journal of Recent Technology and Engineering (IJRTE), 2019 Publication	1 %
26	<a href="http://garuda.kemdikbud.go.id">garuda.kemdikbud.go.id</a> Internet Source	1 %

[www.henley.ac.uk](http://www.henley.ac.uk)

27	Internet Source	<1 %
28	<a href="http://www.ajhssr.com">www.ajhssr.com</a> Internet Source	<1 %
29	<a href="http://journal.lppmunindra.ac.id">journal.lppmunindra.ac.id</a> Internet Source	<1 %
30	<a href="http://hdl.handle.net">hdl.handle.net</a> Internet Source	<1 %
31	Eka Merdekawati. "The Effect of Audit Experience and Audit Risk on Audit Judgment with Auditor's Perceptions of the Code of Ethics of Public Accountants as Moderating Variables", E3S Web of Conferences, 2022 Publication	<1 %
32	<a href="http://jurnal.syntaxtransformation.co.id">jurnal.syntaxtransformation.co.id</a> Internet Source	<1 %
33	<a href="http://jurnal.uisu.ac.id">jurnal.uisu.ac.id</a> Internet Source	<1 %
34	<a href="http://www.sdiarticle2.org">www.sdiarticle2.org</a> Internet Source	<1 %
35	<a href="http://digilib.uin-suka.ac.id">digilib.uin-suka.ac.id</a> Internet Source	<1 %
36	<a href="http://ieomsociety.org">ieomsociety.org</a> Internet Source	<1 %

37	Darti Djuhari, Wahyu Alif Kurniawan. "Pengungkapan Corporate Social Responsibility Terhadap Agresivitas Pajak", JIATAX (Journal of Islamic Accounting and Tax), 2020 Publication	<1 %
38	<a href="http://journal.uinsgd.ac.id">journal.uinsgd.ac.id</a> Internet Source	<1 %
39	Submitted to Landmark University Student Paper	<1 %
40	<a href="http://www.coursehero.com">www.coursehero.com</a> Internet Source	<1 %
41	Submitted to Universitas Nasional Student Paper	<1 %
42	Submitted to University of Northampton Student Paper	<1 %
43	<a href="http://jea.ppj.unp.ac.id">jea.ppj.unp.ac.id</a> Internet Source	<1 %
44	<a href="http://keuanganegara.id">keuanganegara.id</a> Internet Source	<1 %
45	<a href="http://pdfs.semanticscholar.org">pdfs.semanticscholar.org</a> Internet Source	<1 %
46	<a href="http://repository.president.ac.id">repository.president.ac.id</a> Internet Source	<1 %



47	<a href="https://repository.uinjambi.ac.id">repository.uinjambi.ac.id</a> Internet Source	<1 %
48	<a href="http://www.sciencegate.app">www.sciencegate.app</a> Internet Source	<1 %
49	<a href="http://www.neliti.com">www.neliti.com</a> Internet Source	<1 %
50	<a href="http://ojs2.pnb.ac.id">ojs2.pnb.ac.id</a> Internet Source	<1 %
51	Angraini, Rose Alinda Alias, Okfalisa. "Chapter 53 Information Security Policy Compliance: An Exploration of User Behaviour and Organizational Factors", Springer Science and Business Media LLC, 2022 Publication	<1 %
52	I. Nyoman Darmayasa, Yuyung Rizka Aneswari. "The Ethical Practice of Tax Consultant Based on Local Culture", Procedia - Social and Behavioral Sciences, 2015 Publication	<1 %
53	<a href="http://eprints.iain-surakarta.ac.id">eprints.iain-surakarta.ac.id</a> Internet Source	<1 %
54	<a href="http://journal.iapa.or.id">journal.iapa.or.id</a> Internet Source	<1 %
55	<a href="http://world.journal.or.id">world.journal.or.id</a> Internet Source	<1 %

---

Exclude quotes      Off  
Exclude bibliography      Off

Exclude matches      Off