

## DAFTAR PUSTAKA

- Adiputra, I. M. P., Atmadja, A. T., & Saputra, K. A. K. (2014). Culture of Tri Hita Karana as Moderating Effect of Locus of Control on the Performance of Internal Auditor (Studies in the Office of the Provincial Inspectorate in Bali). *Research Journal of Finance and Accounting Wwww.Iiste.Org ISSN*, 5(22), 27–35. [www.iiste.org](http://www.iiste.org)
- Al-Jubari, I. (2019). College students' entrepreneurial intention: Testing an integrated model of SDT and TPB, *SAGE Open*, 9(2), 1–15.
- Andita, D., Radia, P., & Akuntansi, S. (2022). *The Importance Of Ethical and Social Responsibility Perception and Work Experience On Tax Consultant Ethical Decision Making With Machiavellian Personality As A Moderating Variable*.
- Andita Permatasari Radia, D., Dwi Utami, A., & Studi Akuntansi, P. (2022). *The Influence Of The Perception Of The Importance Of Ethics And Social Responsibility On The Ethical Decision Making Of Tax Consultants*.
- Anggitasari, F., & Purwantini, A. H. (2023). Pengaruh Spiritualitas, Money Ethic, Sosialisasi Pajak, Dan Pelayanan Fiskus Terhadap Kepatuhan Wajib Pajak UMKM, *Accounting Research Journal*, 3(1), 22–43.
- Atmadja, A. T., Wiranata, N. M. P., & Musmini, L. S. (2025). Examining the Practice of Voluntary Disclosure Programs for Individual Taxpayers. *DIJEFA : Dinasti International Journal of Economics, Finance & Accounting*, 5(6), 2025. <https://doi.org/10.38035/dijefa.v5i6>.
- Azmary, Y. M. P., Hasanah, N., & Muliastari, I. (2020). Pengaruh Kecerdasan Spiritual, Penerapan Akuntansi, Pemahaman Perpajakan Terhadap Kepatuhan WPOP UMKM, *Jurnal Akuntansi, Perpajakan Dan Auditing*, 1(1), 133–146.
- Balipost, (2025). *Kunjungan Wisatawan Meningkat, Target PAD Badung Tidak Tercapai*, <https://www.balipost.com/news/2025/01/16/437387/Kunjungan-Wisatawan-Meningkat,Target-PAD,,.html>
- Belnap, A., Hoopes, J. L., & Wilde, J. H. (2024). Who really matters in corporate tax? *Journal of Accounting and Economics*, 77(1), 101609, <https://doi.org/10.1016/J.JACCECO,2023,101609>.
- Benefiel, M. (2003). Mapping the terrain of spirituality in organizations research, In *Journal of Organizational Change Management* (Vol, 16, Issue 4, pp, 367–377), Emerald Group Publishing Ltd, <https://doi.org/10.1108/09534810310484136>.
- Brown, R. B. (2003). Organizational spirituality: The sceptic's version, In *Organization* (Vol, 10, Issue 2, pp, 393–400), <https://doi.org/10.1177/1350508403010002013>.
- Cenik Ardana, I., Dermawan, E. S., & Susanti, M. (2016). Spiritualitas Tempat Kerja (Workplace Spirituality) Dan Motivasi Manajemen Laba (Earning Management Motivation), *Jurnal Akuntansi*, 20(1).

- Dharmawan, N, A, S., Winda, N, L., & Yasa, I, N, P, (2025), Perilaku Meboya terhadap Kepatuhan Wajib Pajak di Kabupaten Buleleng, *Jurnal Ilmiah Akuntansi Dan Bisnis*, 10(1), 87–96, <https://doi.org/10,38043/jiab>.
- Dianing Pitaloka, F, (2017), Analisis Faktor-Faktor Individual Dalam Pengambilan Keputusan Etis Oleh Konsultan Pajak Lilis Ardini Sekolah Tinggi Ilmu Ekonomi Indonesia (STIESIA) Surabaya, *Jurnal Ilmu Dan Riset Akuntansi*, 6(8), 1–23.
- Diansyah, (2018), Pengaruh Kepemimpinan Transformasional Dan Kompensasi Terhadap Kepuasan Kerja Melalui Komitmen Organisasi, *Media Ekonomi Dan Manajemen*, 33(1), 59–72, , <https://doi.org/10,17358/jabm,6,3,662>.
- Diatmika, I, P, G., Sujana, E., & Ardhi, A, P, (2020), Pengaruh Keahlian, Independensi, dan Etika Terhadap Kualitas Auditor (Studi Pada Inspektorat Kabupaten/Kota Di Provinsi Bali), *Jurnal Ilmiah Akuntansi Dan Humanika*, 10(1).
- Direktorat Jenderal Pajak, (2024), *Pengeledahan di Bekasi, Tim Penyidik Kanwil DJP Banten Sita Dokumen Terkait Tindak Pidana di Bidang Perpajakan Lebih lanjut di: <https://www.pajak.go.id/id/siaran-pers/pengeledahan-di-bekasi-tim-penyidik-kanwil-djp-banten-sita-dokumen-terkait-tindak>, <https://www.pajak.go.id/id/siaran-pers/pengeledahan-di-bekasi-tim-penyidik-kanwil-djp-banten-sita-dokumen-terkait-tindak>*
- Devi, S., Priandani, N. M. Y., & Wiguna, I. G. N. H. (2025). Determinan Kualitas Laporan Keuangan pada Lembaga Perkreditan Desa di Kecamatan Negara. *Jurnal Ilmiah Akuntansi Dan Humanika*, 2(15).
- Dwi, Y., Grace, A, \*, & Solovida, T, (2023), *Variabel Sociodemografi Dan Pengambilan Keputusan Etis: Studi Kasus Pada Akuntan Profesional Di Indonesia Sociodemographic Variables And Ethical Decision-Making: A Survey Of Professional Accountants In Indonesia*, 17(2), 199–223, <https://doi.org/10,25170/jara,v17i2,4481>
- Dwirandra, A., & Suryanawa, I, K, (2018), Idealism and Professional Commitments Mediation the Effect of Work Experience and Training on Ethical Decision Making of Tax Consultant, *Research Journal of Finance and Accounting*, 9(21), 85–94
- Elmanizar, E., & Murtadho, M, A, (2024), Evaluating the Efficiency of Tax Liability Calculations under PP No, 23/2018: A Tax Planning Perspective for PT, X, *E-Jurnal Akuntansi*, 34(10), <https://doi.org/10,24843/eja,2024,v34,i10,p04>
- Fazira, R., & Erdawati, L, (2019), Pengaruh Pendelegasian Wewenang Dan Komitmen Organisasi Terhadap Kinerja Manajerial Pada Organisasi Perangkat Daerah Pemerintah Kota Tangerang, *Primanomics : Jurnal Ekonomi & Bisnis*, 17(3), <https://doi.org/10,31253/pe,v17i3,191>
- Ferrel, O, C., & L, G, Gresham, (1985), A Contingency Framework for Understanding Ethical Decision Making in Marketing, *Journal of Marketing* , 87–96
- Ferrell, O, C., & Gresham, L, G, (1985), A Contingency Framework for Understanding Ethical Decision Making in Marketing, *Journal of Marketing*, 49(3), 87–96

- Frans, & Handoyo, S, E, (2020), Pengaruh Ekspektasi Pengembalian, Toleransi Risiko, Dan Efikasi Diri Terhadap Minat Investasi Saham, *Jurnal Manajerial Dan Kewirausahaan*, 2(1), 29
- Ghozali. (2015). *Partial Least Squares Konsep, Teknik dan Aplikasi Menggunakan Program SmartPLS 3.0* (2nd ed.). Badan Penerbit Universitas Diponegoro.
- Gotsis, G., & Kortezi, Z, (2008), Philosophical foundations of workplace spirituality: A critical approach, *Journal of Business Ethics*, 78(4), 575–600, <https://doi.org/10.1007/s10551-007-9369-5>
- Gusti, I., Dwitariani, A., & Dharma Suputra, I, D, G, (2015), *Integritas Sebagai Pemoderasi Pengaruh Pengalaman Auditor Pada Kualitas Audit* (Vol, 11)
- Hair, J. F., Sarstedt, M., & Ringle, C. M. (2020). Handbook of Market Research. In *Handbook of Market Research* (Issue September). <https://doi.org/10.1007/978-3-319-05542-8>
- Harahap, L, K, (2020), Analisis SEM (Structural Equation Modelling) Dengan SMARTPLS (Partial Least Square), *Fakultas Sains Dan Teknologi Uin Walisongo Semarang*, 1(1).
- Ibda, F, (2023), *Perkembangan Moral Dalam Pandangan Lawrence Kohlberg* (Vol, 12, Issue 1).
- Killian, S., O'Regan, V., & O'Regan, P. (2022). “Uncomfortable territory”: personal and organisational values in the tax profession. *Accounting Forum*, 47, 1 - 23. <https://doi.org/10.1080/01559982.2021.2004633>.
- Kohlberg, L., & Hersh, R, H, (1977), Moral Development: A Review of the Theory, In *Theory Into Practice* (Vol, 16, Issue 2, pp, 53–59), <https://doi.org/10.1080/00405847709542675>
- Kportorgbi, H, K., Aboagye-Otchere, F., & Kwakye, T, O, (2023), Ethical tax decision-making: Evaluating the effects of organizational prestige valuations and tax accountants' financial situation, *Cogent Business and Management*, 10(1), <https://doi.org/10.1080/23311975,2023,2196037>
- Kportorgbi, H, K., Kwakye, T, O., & Aboagye-Otchere, F, (2022), Ethical decision-making of tax accountants: examining the relative effect of religiosity, re-enforced tax ethics education and professional experience, *Cogent Business and Management*, 9(1), <https://doi.org/10.1080/23311975,2022,2149148>
- Kumar, S., & Pradeepika, (2023), Workplace Spirituality and Women Career Advancement among Women Academic Leaders, *International Research Journal of Business Studies*, 16(3)
- Kurniawan, P, I, (2021), Effect of Expected Return, Self Efficacy, and Perceived Risk on Investment Intention: An Empirical Study on Accounting Master Degree in Udayana University, Bali, *Journal of Accounting Finance and Auditing Studies (JAFAS)*, 7(1), 40–55, <https://doi.org/10.32602/jafas,2021,002>

- Kusuma, T, H., Utami, H, N., & Ruhana, I, (2016), Pengaruh Persepsi Peran Etika Dan Tanggung Jawab Sosial, Sifat Machiavellian, Dan Preferensi Risiko Terhadap Pengambilan Keputusan Etis (Studi Pada Konsultan Pajak Di Kota Malang), *Jurnal Perpajakan (JEJAK)*, 10(1), 1–10
- Kusuma, W, N., & Tarmizi, M, I, (2022), DETERMINAN PENGAMBILAN KEPUTUSAN ETIS KONSULTAN PAJAK, *Surplus: Jurnal Riset Mahasiswa Ekonomi, Manajemen, Dan Akuntansi*, 2(2), 99–115, <https://doi.org/10,35449/surplus,v2i2,554>
- Kusumastuti, R, (2014), The influence of professional commitment to the acceptance of dysfunctional audit behavior with workplace spirituality as a moderating variable: An Empirical Study of Accounting Firms in Ind, *IAMURE International Journal of Multidisciplinary Research*, 11(1), <https://doi.org/10,7718/iamure,v11i1,801>
- Kusumastuti, R, (2008), Pengaruh pengalaman kerja komitmen profesional, etika organisasi dan gender terhadap pengambilan keputusan etis auditor, *Universitas Islam Negeri Syarif Hidayatullah*
- Larkin, J, M, (2000), Ethical behavior and the development of moral reasoning among professionals, *Journal of Business Ethics*, 23(2), 135–146, <https://doi.org/10,1023/A:1006205515110>
- Machfoedz, M, (1999), *Etika Profesi Akuntansi*, BPFE-Yogyakarta
- Mala, A, S, K, P, P., Iwan Kurniawan, & Amrizal Salida, (2022), Pengaruh Pengalaman Kerja, Komitmen Profesional Terhadap Pengambilan Keputusan Etis Auditor pada Kantor BPK Provinsi Sulawesi Selatan, *AKUA: Jurnal Akuntansi Dan Keuangan*, 1(3), 242–250, <https://doi.org/10,54259/akua,v1i3,812>
- Mathes, E, W, (2021), An evolutionary perspective on Kohlberg’s theory of moral development, *Current Psychology*, 40(8), 3908–3921, <https://doi.org/10,1007/s12144-019-00348-0>
- Meilawati, N, W., & Sudaryati, E, (2021), Dilema Etis Auditor Dan Ajaran Karma Pala, *Jurnal Akuntansi Multiparadigma*, 12(1)
- Miftahul Ulum, (2024), *Kasus Pengemplang Pajak Rp2,5 Miliar di Sidoarjo Bergulir ke Kejaksaan*, <https://Surabaya,Bisnis,Com/Read/20241022/531/1809890/Kasus-Pengemplang-Pajak-Rp25-Miliar-Di-Sidoarjo-Bergulir-Ke-Kejaksaan>.
- Musmini, L. S., Pratama, P. A. S., & Wahyuni, M. A. (2020). Pengaruh Money Ethics, Etika Wajib Pajak, Religiusitas Intrinsik Dan Ekstrinsik Dan Tax Morale Terhadap Persepsi Wajib Pajak Mengenai Tax Evasion (Studi Empiris pada Kantor Pelayanan Pajak Pratama Kota Singaraja). *Jurnal Ilmiah Mahasiswa Akuntansi) Universitas Pendidikan Ganesha*, 11(1).
- Nath, A. G. (2025). Reframing workplace spirituality: A critical inquiry through Cummings’ dimensions. *Acta Psychologica*, 261. <https://doi.org/10.1016/j.actpsy.2025.105737>.

- Nasrullah, M., Ginting, G., & Hidayah, Z, (2022), Impact of Workplace Spirituality and Deviant Behavior on Personnel Performance Moderating and Mediation Effects, *International Journal of Multicultural and Multireligious Understanding (IJMMU)*, 9(11), 7–18, <https://doi.org/10.18415/ijmmu.v9i11.4079>.
- Nurfebriyantry, A., Tanjung, J., & Anggraini, D, T, (2024), Pengaruh Sifat Machiavellian, Komitmen Profesional, Dan Pengalaman Kerja Terhadap Pengambilan Keputusan Etis Konsultan Pajak, *Jurnal Ekonomi, Koperasi & Kewirausahaan*, 14(9), <https://journal.ikopin.ac.id>
- Nurchayono, Nunung, G., & Ifada, L, M, (2023), How Does Tax Avoidance And Profitability Influence Firm's Intrinsic Value? *Jurnal Akuntansi Multiparadigma*, 14, 115–125
- Nurdiansyah, & Masripah, (2023), Factors causing tax avoidance practices in multinational companies: Evidence from Indonesia, *International Journal of Research in Business and Social Science (2147- 4478)*, 12(3), 391–398, <https://doi.org/10.20525/ijrbs.v12i3.2565>
- Oktaviane, C, (2018), Pengaruh Persepsi Pentingnya Etika dan Tanggungjawab Sosial, Sifat Machiavellian, dan Pengalaman Kerja terhadap Pengambilan Keputusan Etis (Studi Kasus Pada Konsultan Pajak Yang Tergabung Dalam IKPI)
- Pearson, B., Lacombe, D., & Khatun, N, (2024), Likert Scale Variables in Personal Finance Research: The Neutral Category Problem, *Econometrics*, 12(4), <https://doi.org/10.3390/econometrics12040033>
- Prayudi, M,A, W Andayani, T Sutrisno, M Wuryantoro, & AL Sidarta, (2024), Experimental Study of the Influence of the Level of Religious and Moral Reasoning on Fraudulent Financial Reporting Behavior, *Pakistan Journal of Life & Social Sciences*, 22(1)
- Purnamawati, I. G. A., Hock, E. L. P., & Yuniarta, G. A. (2023). Ethical Perceptions of Tax Avoidance and Spiritual Balance Dimensions. *Jurnal Akuntansi Dan Keuangan*, 25(2), 69–78. <https://doi.org/10.9744/jak.25.2.69-78>
- Putra, I, D, A, N, N., Gerianta Wirawan Yasa, N., & Made Dwi Ratnadi, G, (2021), The Effect Of Motivation, Investment Knowledge, And Self Efficacy On Investment Investment In The Young Generation Of Bali In The Pandemic Covid-19, *Palarch's Journal Of Archaeology Of Egypt/Egyptology*, 18(7), 1973–1987
- Putra, I, G, P, B, S., & Indraswarawati, S, A, P, A, (2021), Pengaruh Komitmen Profesional, Pengalaman Kerja, dan Sanksi Perpajakan pada Pengambilan Keputusan Etis Konsultan Pajak di Provinsi Bali, *Hita Akuntansi Dan Keuangan*
- Putri, N, M, L, K, (2025), *BPS Ungkap Efek Domino Okupansi Hotel di Bali yang Terus Anjlok* , <https://www.Detik.Com/Bali/Bisnis/d-7859963/Bps-Ungkap-Efek-Domino-Okupansi-Hotel-Di-Bali-Yang-Terus-Anjlok>

- Rahman, Y., Syahrul, L., & Lukito, H, (2024), Pengaruh Workplace Spirituality dan Transformational Leadership Terhadap Employee Performance dengan Organizational Citizenship Behavior sebagai Variabel Mediasi Studi pada Perwakilan BPKP Provinsi Sumatera Barat, *Ekonomis: Journal of Economics and Business*, 8(2), 1599, <https://doi.org/10,33087/ekonomis,v8i2,2062>
- Ricardo, R, (2025), *Ethical Considerations in Tax Accounting and Reporting*, Study Latam
- Risgiyanti, R., Hidayah, R., & Fithrayudi T, M, (2020), The Role Of Workplace Spirituality In Reducing The Negative Impact Of Organizational Cynicism On Job Performance, *Jurnal Aplikasi Manajemen*, 18(4), 692–703, <https://doi.org/10,21776/ub,jam,2020,018,04,08>
- Rizky Nurdiansyah, & Masripah. (2023). Factors causing tax avoidance practices in multinational companies: Evidence from Indonesia. *International Journal of Research in Business and Social Science (2147- 4478)*, 12(3), 391–398. <https://doi.org/10.20525/ijrbs.v12i3.2565>
- Rezky Amalya, W., Iqbal, S., & Ghofar, A, (2023), The impact of the role of internal and external accountants on taxpayer compliance moderated by good corporate governance, *International Journal of Research in Business and Social Science (2147- 4478)*, 12(4), 320–328, <https://doi.org/10,20525/ijrbs,v12i4,2659>
- Robbins, S, P., & Judge, T, A, (2008), *Perilaku Organisasi*, Selemba Empat
- Rosyid, B., Agustina, T, S., & Sridadi, A, R, (2024), Organizational Commitment and Workplace Spirituality as Moderation of Organization Citizenship Behavior (OCB) and Spiritual on Employee Performance on SDG, *Journal of Lifestyle and SDGs Review*, 4(2), e01805, <https://doi.org/10,47172/2965-730x,sdgsreview,v4,n02,pe01805>
- Sad, (2025), *Akomodasi Masih Penyumbang Tertinggi PDRB Bali*, <https://www.nusabali.com/Berita/191973/Akomodasi-Masih-Penyumbang-Tertinggi-Pdrb-Bali>
- Shafer, W, E., & R, S, Simmons, (2008), Social Responsibility, Machiavellianism dan Tax Avoidance: A Study of Hong Kong Tax Professionals, *Accounting, Auditing & Accountability Journal*, 21(5), 695–720.
- Sharma, H., Vij, S., & Sharma, H. (2021). *Exploring the Impact of Workplace Spirituality on Ethical Behavior and Performance of Salespeople*. 82–100. <https://doi.org/10.5281/zenodo.14544507>
- Silitonga, S, E, (2019), The Effect Of Ethics & Social Responsibility, Machiavellian Character, and Competency On Ethical Decision Making Of Tax Consultant (Case Study Of Tax Consultants In Bandung), *Journal Of Contemporary Business, Economics and Law*, 20(5), 1–8

- Simamora, B, (2022), Skala Likert, Bias Penggunaan dan Jalan Keluarnya, *Jurnal Manajemen*, 12(1), 84–93, <https://doi.org/10.46806/jman,v12i1,978>.
- Sinarwati, N, K., & Wardhani, N, M, S, (2025), Pengaruh Ketaatan Aturan Akuntansi, Moralitas Individu, Dan Love Of Money Terhadap Kecenderungan Kecurangan (Fraud) Pengelolaan Keuangan Desa, *Jurnal Akuntansi Profesi*, 16(1), 146–155
- Siti Ariska Nur Hasanah, Dwi Agustina, Oktavia Ningsih, & Intan Nopriyanti<sup>4</sup>, (2024), Teori Tentang Persepsi dan Teori Atribusi Kelley, *CiDEA Journal*, 3(1), 44–54, <https://doi.org/10.56444/cideajournal,v3i1,1810>.
- Sudiro, N., & Fanani, Z. (2020). The Effect of Work-Life Balance and Spirituality on Ethical Behaviour of the Workplace. *Jurnal Reviu Akuntansi dan Keuangan*. <https://doi.org/10.22219/jrak.v10i3.12500>.
- Sofyani, H, (2023), Penentuan Jumlah Sampel pada Penelitian Akuntansi dan Bisnis Berpendekatan Kuantitatif, *Reviu Akuntansi Dan Bisnis Indonesia*, 7(2), 311–319, <https://doi.org/10.18196/rabin,v7i2,19031>.
- Sparks, J, R., & Pan, Y, (2009), Ethical Judgments in Business Ethics Research: Definition, and Research Agenda, *Journal of Business Ethics* 91(3), 405–418.
- Sugiyono, (2017), *Metode Penelitian Kuantitatif, Kualitatif, dan R&D*, Alfabeta.
- Sugiyono, (2018), *Metode Penelitian Kuantitatif (Pertama)*, Alfabeta.
- Sugiyono, (2023), *Metode penelitian kuantitatif, kualitatif dan R&D* (Sutopo, Ed.; Kedua), Alfabeta.
- Sulistiyo, A, B, (2011), Peran Spiritualitas Keagamaan Bagi Akuntan dalam Lingkungan Organisasi, *Jurnal Reviu Akuntansi Dan Keuangan*, 1(2), 127, <https://doi.org/10.22219/jrak,v1i2,517>
- Surveyandini, M., & Achadi, A, (2021), Pengaruh Penerapan Total Quality Management Terhadap Kinerja Karyawan Pada Lembaga Kursus Dan Pelatihan American English Course Purwokerto, *Sebatik*, 25(1), <https://doi.org/10.46984/sebatik,v25i1,1214>
- Surya, A., & Osesoga, M, S, (2022), The Determinant Factors of Tax Consultant's Ethical Decision Making, *ICEBE 2021: Proceedings of the 4th International Conference of Economics, Business, and Entrepreneurship, ICEBE 2021*.
- Tiswiyanti, W., Haryadi, Rahayu, S., Diah, E., & Arum, P, (2022), Analysis of ethical decisions of tax consultants in Southern Sumatra Region, *Jurnal Perspektif Pembiayaan Dan Pembangunan Daerah*, 10(3), 147–164, <https://doi.org/10.22437/ppd,v10i3,13121>
- Tofiq, T, A., & Mulyani, D, M, (2018), Analisis Pengaruh Sifat Machiavellianisme, Etika Dan Tanggung Jawab Sosial, Faktor Situasional Dan Locus Of Control

Terhadap Pengambilan Keputusan Etis Oleh Konsultan Pajak, *Scientific Journal Of Reflection: Economic, Accounting, Management and Business*, 1(4), 91–100.

Walt, F. F. Der, & Steyn, P. (2019). Workplace spirituality and the ethical behaviour of project managers. *SA Journal of Industrial Psychology*, 45(1).

<https://doi.org/10.4102/saji>

Wiguna, I, P, I., & Yadnyana, K, (2019), The role of working experience moderating the effect of emotional intelligence, intellectual intelligence, and spiritual intelligence on the ethical decision of tax consultants in Bali area, *International Research Journal of Management, IT and Social Sciences*, 6(3), 18–28, <https://doi.org/10.21744/irjmis,v6n3,624>.

Wikamorys, D, A., & Rochmach, T, N, (2017), Aplikasi Theory of Planned Behavior Dalam Membangkitkan Niat Pasien Untuk Melakukan Operasi Katarak, *Jurnal Administrasi Kesehatan Indonesia*, 5(1), 32–40.

Wirakusuma, M, G, (2019), Pengalaman Memoderasi Pengaruh Idealisme dan Komitmen pada Keputusan Etis Konsultan Pajak di Wilayah Provinsi Bali, *Jurnal Ilmiah Akuntansi Dan Bisnis*, 14(1), 02, <https://doi.org/10.24843/jiab,2019,v14,i01,p02>.

Werastuti, D. N. S., Saputra, N. P. M., & Masdiantini, P. R. (2025). Pengaruh Pemahaman Peraturan Pajak, Ketegasan Sanksi Pajak, dan Kemudahan Aplikasi Perpajakan terhadap Kepatuhan Pajak Pemerintah Desa. *VJRA*, 14(2), 139–151.

Yanti, N, M, P, D., & Suardika, A, A, K, A, (2020), Pengaruh Time Budget Pressure, Pengalaman Kerja, Dan Komitmen Profesional Pada Pengambilan Keputusan Etis Konsultan Pajak Di Provinsi Bali, *Hita Akuntansi Dan Keuangan Universitas Hindu Indonesia*.

Yarema, Y. (2023). Tax Accounting: The Basic Principles Of The Organization. *Business Navigator*, 2(72). <https://doi.org/10.32782/business-navigator.72-23>.

Yenni Mangoting, Maria Anastasia Fidelis Foek, & Stella R, Gomaz, (2024), Determining Factors that Affect Tax Professional's Ethics Intention, *Jurnal Dinamika Akuntansi*, 16(1), <https://doi.org/10.15294/jda,v16i1,5685>.

Yuniarta, G, A., & Purnamawati, I, G, A, (2020), Spiritual, psychological and social dimensions of taxpayers compliance, *Journal of Financial Crime*, 27(3), 995–1007, <https://doi.org/10.1108/JFC-03-2020-0045>.

Yusof, J., Yaacob, H, F., Aisyah, S., & Rahman, A, (2018), *The Relationship of Workplace Spirituality on Organizational Citizenship Behaviour*, [www.sainshumanika.utm.my](http://www.sainshumanika.utm.my).

Yarema, Y, (2023), Tax Accounting: The Basic Principles Of The Organization, *Business Navigator*, 2(72), <https://doi.org/10.32782/business-navigator,72-23>.

Zakki Nur, A., & Halim, A, (2023), Locus of Control as Moderator Machiavellian Nature and Risk Preferences toward Ethical Decision Making of Tax Consultants in Malang, *Journal Of Economics, Finance And Management Studies*, 06(01), <https://doi.org/10.47191/jefms/v6-i1-34>.

