

ABSTRACT

This research is modified from research that have been done by Shafer and Simmons (2008). The aim of this research is to test the effects of individual factors, namely Machiavellian behaviour, perceived role of ethics and social responsibility (PRESOR), and the ethical decision of the tax advisors on their willingness to participate in aggressive tax avoidance schemes of corporate clients. This research also aims to empirical examine the effect of Machiavellian behavior on ethical decision and tested the effect of PRESOR as an intervening variable.

The survey method was conducted on this research, based on a survey of tax consultant firms and public accounting firms' tax advisors in Semarang. This research used non-probability sampling method, among sample of 32 men and 41 women. Hypothesis test using the SmartPLS analysis.

The result showed that the Machiavellian behavior and PRESOR directly influence the ethical decision. The next result indicates that ethical decision also directly influence the tax advisors' willingness to participate in aggressive tax avoidance schemes of corporate clients. The result also show the hypothesis that Machiavellian behaviour effect the ethical decision through PRESOR as an intervening variable is not empirically supported or rejected.

Keywords : Machiavellian behaviour, ethical perceived, ethical decision, tax avoidance