

ABSTRACT

This research is modified from research that have been done by Richmond (2001) and Shafer dan Simmons (2008). The aim of this research is to test the effects of three individual factors, namely machiavellian behaviour, perceived role of ethics and social responsibility, and ethical reasoning on the ethical decision making of the tax advisors.

The survey method was conducted on this research, based on a survey of public accounting firms' tax advisors in Semarang. This research used purposive sampling method, among sample of 27 men and 17 women. Hypothesis test using the SPSS' regression analysis.

The results showed that from three individual factors tested on this research, there were two variables that affect significantly on tax advisors' ethical decision making, namely machiavellian behaviour and perceived role of ethics and social responsibility. However ethical reasoning did not have impact on tax advisors' ethical decision making.

Keywords : Machiavellian behaviour, ethical perceived, ethical reasoning, ethical decision making