PHILOSOPHY TRI KAYA PARISUDHA AS MODERATORS
THE EFFECT OF LOVE OF MONEY AND SELF EFFICACY ON
ETHICAL BEHAVIOR OF TAX CONSULTANT

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Abstract: The purpose of the study is to determine whether the philosophy of tri kaya parisudha,
also known as Balinesse local wisdom, will be able to lessen the effect of love of money and
strengthen self-efficacy on tax consultant’s behavior. The study also aims to determine whether the
relationship between love of money and self-efficacy and ethical behavior of tax consultant. The
study was done in response to the phenomena of bribery cases that involved tax advisors, tax
payers, and government tax officers, adding to the list of corruption cases in Indonesia. Samples
for the research’s data collection include registered tax consultants in Bali who were surveyed
utilizing a questionnaire. The result show that self-efficacy and love of money have a positive
significant impact on tax consultants’ ethical behavior and a negative significant impact on each
other. Tri Kaya Parisudha philosophy has the ability to strengthen self-efficacy and weaken the
impact of love of money on tax consultants’ ethical behavior.

Keywords: ethical behavior; love of money; self-efficacy; philosophy tri kaya parisudha.
INTRODUCTION

Tax consultants play a significant role as the person who was able to develop an effective tax system in Indonesia, in order to help taxpayers, process their tax liabilities in a fully compliant manner, tax consultants work as their agents. Additionally, tax consultants serve as a bridge between taxpayers and the government, which in this case is the tax authority. Tax consulting services are increasingly being used, which demonstrates their significance in obtaining high compliance levels. In essence, a tax consultant’s job includes helping the government, tax authorities, and society as a whole collect tax in addition to helping taxpayers.

Since IKPI (Ikatan Konsultan Pajak Indonesia) is the organization that regulates tax consultants in Indonesia, tax consultants are required to constantly deliver services for their clients in accordance with the ethics code and professional standards set by IKPI. Due to the validity of ethical principles, the ethical concerns surrounding bribery cases that implicated tax consultants require special consideration. Tax advisors and tax officers have recently been detained by the Indonesian Corruption Eradication Commission (KPK) as suspects in tax bribery cases from 2016 and 2017. Two tax consultants representing the taxpayer PT Gunung Madu Plantation (GMP) were involved in a bribery case that is still being investigated in 2022. The tax audit officers were paid bribes to lower and manipulate the value of PT GMP’s tax liabilities.

Previous ethical issues involved tax consultants were in January 2014, tax consultant Kenny was embezzled his client tax money more than IDR 183 billion, most popular Gayus Tambunan bribery case in year 2010 was involving tax consultant Roberto Santonius and Imam Maliki whom bribe Gayus Tambunan as tax audit officer. Other case was tax consultant PT AJM Edwin Suwandi in 2015 had been involved on tax return falsification that cost the state IDR 15 billion. Those ethical issues problem shows that the important things for tax consultant to have knowledge of warning signs of ethical issues in order to provide opportunities for self-protection, while at the same time building an ethical atmosphere within the working environment.

Tax compliance and ethical behavior can be identified based on characteristics of tax consultant. Mangoting (2017) describes that there are several characteristics of tax consultant whereas there is creative consultant whom makes appropriate tax planning for what client needs, an honest consultant is the type of tax consultant whom complies with applicable tax regulations, conscientious and Machiavellian consultants whom always provide services and assist their client for tax optimization. Tax consultant has an ability to affect taxpayer compliance (Mangoting,2019). Ethical behavior of tax consultant has important role to make their clients or taxpayers to be fully compliance (Sudiartana,2018).
The characteristics of tax consultant affected by individual internal factors. Love of money and self-efficacy are two of some internal factors that will be used in this research to examine tax consultant’s ethical behavior while providing services to clients. Love of money describes how much someone loves money (Tang, 1992), this variable measured by adopting a questionnaire from the research of Tang (1992) and Martini (2016). This variable measured from five indicators of respondent’s perception, there are success, self-expression, happiness, richness and motivator while self-efficacy is described as personal ability to organize their self to pursue a certain level of achievement, self-efficacy refers to two aspects namely belief and ability.

Tri Kaya Parisudha is Balinese local wisdom which known as philosophy of Hindu culture in Bali that teaches an ethical thing, the lesson on this philosophy is how to be good personality on goodness frequency by think good thoughts, speak good words and take good actions. This variable will be used in this research as moderator variable to examine the effect of love of money and self-efficacy on ethical behavior. Sudharta and Atmaja (2001:53) define Tri Kaya Parisudha as three basic human ethical behavior sourced from Sarasamucaya book which contains ethical taught that present the injunctions and prohibitions of individuals as guidance of behaving.

Tri Kaya Parisudha is an inseparable unity that will provide guidance of individuals in behaving. Basically, words and action originate from thoughts, then a good mind will lead people to say and do good things. This means that the very first thing the individuals must control are their mind. Anything that affects the mind must always be preserved like the stability of the soul. With a calm soul, the individual will be able to control his mind so that it can think well which will ultimately be reflected in good words and good deeds.

**Literature Review**

Attribution theory is a theory that explains about individual behavior proposed by Fritz Heider, the theory mentioned about the process that can determine the cause and motive of personal behavior. Luthans (2005) explains that there are two causes of individual behavior which are internal attribution and situational attribution. Internal attribution refers to aspects of individual behavior that exist in a person such as personality, perception, ability and motivation. While situational or external attribution refers to the surrounding environment that can affect personal behavior such as social conditions, social values, and views of society. Harold Kelley in Luthans (2005) asserted that attribution theory deals with cognitive processes in which individuals interpret behavior related to a particular part of the relevant environment.

Ethical Theory described by Pojman (1989) as a systematic attempt to understand the meaning of moral concepts, that is concepts which can explain a difference between right and wrong, good and bad, and fair and unjust. Hilmarsen (2011) mentions that the distinction between ethics and morals is very clear in philosophy, where ethics is seen as a theory and morality as a practice.
Ethical theory can be used as a guide for the tax consultant as an individual to believe their ability while doing their professional services. Moreover, Kohlberg (1981) in the theory of moral development states that moral reasoning is a thought about moral problems. It is a principle used in judging and acting in moral situations. Kohlberg mentions that moral reasoning is seen as a structure, not as a content. If moral reasoning is viewed as content, then something said to be good or bad will depend greatly on a particular socio-cultural environment, so its nature will be very relative. But if moral reasoning is seen as a structure, then what is good and bad is related to the philosophical principle of morality, so that reasoning becomes universal.

The concept of love of money was introduced by Tang (1992), this theory tries to measure personal subjective feelings about money. Research shows that love of money is associated with some desirable organizational behaviors such as high-level job satisfactions, low employee turnover rates and undesirable organizational behaviors like in fraud cases. Tang et al. (2000) found that professional's mental health with lowest levels love of money had low job satisfaction. Tang and Chiu (2003) mentioned that concept love of money is closely to greedy concept. Chen and Tang (2006) also stated that there is a direct relationship between love of money and unethical behavior.

Self-efficacy is individual belief on their ability to organize and implement required actions to pursue a certain level of achievement (Bandura 2006). Phillips and Gully (1997) said that self-efficacy is personal factor that can differentiate each individual and lead to behavior changes especially in the completion of task and goals. Dharma (2013) mentioned that high self-efficacy encourages individuals to act positively, calm and organized directed to achievements goals, while lower self-efficacy could create individuals to lack of self-confidence that consider pressure demands as an obstacle in their goals achievement, hence it will lead to unethical behavior. Individuals whom has high self-efficacy will have good personality since they belief on their ability thus they could perform positive behavior that at the end will increase their performance.

Tri kaya parisudha is one of the Balinese local wisdoms which has ethical values, it has been taught for individuals that if they want to receive good things, they must be on goodness frequency. Sudharta and Atmaja (2001: 53) define tri kaya parisudha as three basic sanctified human behaviors such as think good thoughts, speak good words and take good actions. Basically, the philosophy of tri kaya parisudha found in Sarasamuccaya, one of Hindu scripture which contains ethical values that present injunctions and prohibitions of individuals as guidance of their behavior. Sarasamuccaya mentioned tri kaya parisudha consists of:

1. Manacika parisudha: means think good thoughts, in Sarasamuccaya sloka 74 mentioned there are three motions of thought that must be purified, that are not jealous of the others properties, affection towards all beings and believe in the karmaphala or the result of deeds.
2. Wacika parisudha: means speak good words, in Sarasamuccaya sloka 75 mentioned there are four words that should be avoided, that are evil words, harsh words, libelous words and lying or untrustworthy words.

3. Kayika parisudha: means take good actions, in Sarasamuccaya sloka 76 mentioned there are three deeds should be avoided, there are killing, stealing and committing adultery.

Based on the background and theoretical review of this study, the hypothesis developed from the research as follows:

1. H1: Love of money has negative effect on ethical behavior of tax consultant
2. H2: Self efficacy has positive effect on ethical behavior of tax consultant
3. H3: Philosophy tri kaya parisudha has an ability to weaken the effect love of money on ethical behavior of tax consultant
4. H4: Philosophy tri kaya parisudha has an ability to strengthen the effect of self-efficacy on ethical behavior of tax consultant

The Concept of research is shown in figure below:

![Research Concept](image)

**MATERIALS AND METHODS**

Data collection in the study using survey method with questionnaire. Questionnaires that have been prepared are sent directly to the respondent, the questionnaire used is a questionnaire that returned and has been filled completely by the respondent. The population in the study is 228 registered tax consultant whom register in Ikatan Konsultan Pajak Indonesia (IKPI) Bali Regency. Sampling method used is saturated sampling technique.

Dependent variables in the study are ethical behavior, independent variables are love of money and self-efficacy, while philosophy of tri kaya parisudha as
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moderation variable. The instrument used to measure ethical behavior of tax consultant was the instrument adopted from Sihwahjoeni and Gudono (2000), variable love of money measured using instruments adopted from Tang (1992) and Martini (2016), self-efficacy measured using instruments adopted from Akbar (2016), and philosophy of tri kaya parisudha measured using individual value instruments adopted from Akaah and Lund (1994) and Scott (1965).

Data analysis techniques used in the study were multiple linear regression analysis and Moderated Regression Analysis (MRA). Technique of data analysis began with pilot test, instrument test that were validity and reliability test. Classical assumption test also has done to know that the regression model used are free from the classical assumption and the classical assumption test used in the study are normality, multicollinearity, and heteroscedasticity test.

RESULTS AND DISCUSSION

228 questionnaires distributed on registered tax consultant Bali Regency, there were 43 questionnaires did not return thus 185 questionnaires used in the study with return rate of respondent's 81.14 percent. SPSS (Statistical Package for the Social Sciences) is used further in data analysis on descriptive statistics, instrument test, classical assumption test, multiple linear regression analysis and MRA (Moderated Regression Analysis). Descriptive statistics that provide information on minimum values, maximum values, mean values, and standard deviations are presented as follows:

<table>
<thead>
<tr>
<th>Construct</th>
<th>Minimum</th>
<th>Maximum</th>
<th>Mean</th>
<th>Standard deviation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Love of Money (X₁)</td>
<td>41,00</td>
<td>76,00</td>
<td>60,23</td>
<td>9,25</td>
</tr>
<tr>
<td>Self-Efficacy (X₂)</td>
<td>19,00</td>
<td>38,00</td>
<td>31,55</td>
<td>4,69</td>
</tr>
<tr>
<td>Tri Kaya Parisudha (X₃)</td>
<td>47,00</td>
<td>71,00</td>
<td>59,48</td>
<td>7,09</td>
</tr>
<tr>
<td>Ethical Behavior (Y)</td>
<td>17,00</td>
<td>45,00</td>
<td>35,89</td>
<td>6,14</td>
</tr>
</tbody>
</table>

Based on the results of descriptive statistics in Table 1, mean value for variable love of money (60.23), self-efficacy (31.55) and tri kaya parisudha (59.48) close to maximum value (76.00), (38.00), and (71.00) shows that the tax consultant's love of money, self-efficacy and tri kaya parisudha have entered into quite high group. Mean value of variable ethical behavior (35.89) close to maximum value (45.00) show that the tendency of tax consultant's ethical behavior while providing their professional services to clients quite high.

The result of instruments test shows
the validity of the correlation coefficient value of each item question variable love of money, self-efficacy, tri kaya parisudha, and ethical behavior magnitude above 0.30 thus it can be stated that all questions in the questionnaire are valid and fit for use in the research. The reliability test results show the value of Cronbach's alpha for the variables of love of money, self-efficacy, tri kaya parisudha and ethical behavior 0.879, 0.797, 0.889, and 0.767, respectively, greater than 0.70, which means that all instruments are reliable.

The result of classical assumption test for normality test, multicollinearity test, and heteroscedasticity test on multiple linear regression equation and MRA analysis equation shows that both equation models are free from classical assumption. The results of normality, multicollinearity and heteroscedasticity test are presented in tables as follow:

### Table 2. Normality test

<table>
<thead>
<tr>
<th>Normal Parameters</th>
<th>Unstandardized Coefficient</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mean</td>
<td>0.000</td>
</tr>
<tr>
<td>Standard Deviation</td>
<td>4.654</td>
</tr>
<tr>
<td>Absolute</td>
<td>0.058</td>
</tr>
<tr>
<td>Positive</td>
<td>0.058</td>
</tr>
<tr>
<td>Negative</td>
<td>-0.051</td>
</tr>
<tr>
<td>Test Statistic</td>
<td>0.058</td>
</tr>
<tr>
<td>Asymp. Sig (2 tailed)</td>
<td>0.200</td>
</tr>
</tbody>
</table>

Residual data will be distributed normal if the significance value from normality test is above 0.05 (> 0.05). Based on result obtained, it shows that the significance value is 0.200 greater than 0.05 which means that the residual data in the study are normally distributed.

### Table 3. Multicollinearity test

<table>
<thead>
<tr>
<th>Model</th>
<th>Unstandardized Coefficient</th>
<th>Standardized Coefficients</th>
<th>Collinearity Statistics</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>B Std. Error</td>
<td>Beta</td>
<td>t Sig</td>
</tr>
<tr>
<td>Constant</td>
<td>1.328 3.033</td>
<td>0.438 0.662</td>
<td></td>
</tr>
<tr>
<td>X1</td>
<td>-0.218 -0.038</td>
<td>-0.328 -5.778</td>
<td>0.000 0.979</td>
</tr>
<tr>
<td>X2</td>
<td>0.680 0.074</td>
<td>0.519 9.156</td>
<td>0.000 0.979</td>
</tr>
</tbody>
</table>

The multicollinearity test found that the tolerance value of each variable in the study is greater than 10% or 0.10 and the VIF (Variance Inflation Factor) value of each variable is less than 10, the result shows that there was no multicollinearity in the
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Table 4. Heteroscedasticity test

<table>
<thead>
<tr>
<th>Model</th>
<th>Unstandardized Coefficient</th>
<th>Standardized Coefficients</th>
<th>t</th>
<th>Sig</th>
</tr>
</thead>
<tbody>
<tr>
<td>Constant</td>
<td>7.402</td>
<td>1.674</td>
<td>4.423</td>
<td>0.000</td>
</tr>
<tr>
<td>X1</td>
<td>0.053</td>
<td>0.021</td>
<td>2.535</td>
<td>0.212</td>
</tr>
<tr>
<td>X2</td>
<td>-0.217</td>
<td>0.041</td>
<td>-5.303</td>
<td>0.513</td>
</tr>
</tbody>
</table>

The result of heteroscedasticity test found that the value of significance of each variable are greater than 0.05 which means that there are no symptoms of heteroscedasticity from the regression model of the study.

Statistical analysis multiple linear regression has been used to examine the effect of love of money and self-efficacy on tax consultant’s ethical behavior and the MRA (Moderated Regression Analysis) has been used to test how the philosophy of tri kaya parisudha are moderating the effect of love of money and self-efficacy on tax consultant’s ethical behavior in Bali. The results of multiple linear regression tests and MRA are shown as follows:

Table 5. Multiple Linear Regression Analysis Test

<table>
<thead>
<tr>
<th>Model</th>
<th>Unstandardized Coefficients</th>
<th>Standardized Coefficients</th>
<th>t</th>
<th>Sig</th>
</tr>
</thead>
<tbody>
<tr>
<td>(Constant)</td>
<td>1.328</td>
<td>3.033</td>
<td>0.438</td>
<td>0.662</td>
</tr>
<tr>
<td>Love of Money (X1)</td>
<td>-0.218</td>
<td>-0.038</td>
<td>-5.778</td>
<td>0.000</td>
</tr>
<tr>
<td>Self-Efficacy (X2)</td>
<td>0.680</td>
<td>0.074</td>
<td>9.156</td>
<td>0.000</td>
</tr>
<tr>
<td>R</td>
<td>0.653</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>R²</td>
<td>0.427</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Adjusted (R²)</td>
<td>0.421</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>F Count</td>
<td>67,814</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Significance F</td>
<td>0.000</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Based on Table 5, the following regression equations as follows:

\[ Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + e \] ...................... (1)

The regression equation showed constant value (\(\alpha\)) 1.328 means that if love
of money and self-efficacy variable is equal to zero then ethical behavior of tax consultant in Bali will be 1.328. Regression coefficient (β₁) on love of money variable is -0.218. Negative regression coefficient means that if love of money increases by one unit, then ethical behavior of tax consultant will be decrease by 0.218 unit. Regression coefficient (β₂) on self-efficacy is 0.680, positive regression coefficient means that if self-efficacy increases by one unit, then ethical behavior of tax consultant will be increase by 0.680 unit.

The adjusted value (R²) is 0.421, which means that 42.10% of variance variable ethical behavior of tax consultant can be explained by the variation of love of money and self-efficacy variables. The remaining 57.90% is influenced by other variance variables that had not included in the research model. The value of F count was found 67.814 with a significance level of 0.000 whereas the value below alpha 0.05 thus indicating the model used in the study was feasible.

Partial significance test result (t test) show love of money variable has t value negative -5.778 and significance value 0.000 which is below 0.05, that means love of money has a significant negative effect on ethical behavior of tax consultants, so hypothesis 1 is accepted and hypothesis 0 is rejected. Furthermore, t test on self-efficacy variable show t value is positive count of 9.156 with a significance level of 0.000 below 0.05 which means, self-efficacy has a significant positive effect on ethical behavior of tax consultants, therefore hypothesis 2 is accepted and hypothesis 0 is rejected.

<table>
<thead>
<tr>
<th>Model</th>
<th>Unstandardized Coefficients</th>
<th>Standardized Coefficients</th>
<th>t</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>B</td>
<td>Std. Error</td>
<td>Beta</td>
<td></td>
</tr>
<tr>
<td>(Constant)</td>
<td>-109,539</td>
<td>24,548</td>
<td>-4,462</td>
<td>0,000</td>
</tr>
<tr>
<td>Love of Money (X₁)</td>
<td>-0,249</td>
<td>0,199</td>
<td>-0,341</td>
<td>-1,253</td>
</tr>
<tr>
<td>Self-Efficacy (X₂)</td>
<td>0,066</td>
<td>0,006</td>
<td>3,582</td>
<td>10,302</td>
</tr>
<tr>
<td>Tri Kaya Parisudha (X₃)</td>
<td>0,003</td>
<td>0,003</td>
<td>0,367</td>
<td>0,959</td>
</tr>
<tr>
<td>X₁ * X₃</td>
<td>-0,014</td>
<td>0,004</td>
<td>-1,643</td>
<td>-3,330</td>
</tr>
<tr>
<td>X₂ * X₃</td>
<td>0,033</td>
<td>0,012</td>
<td>-2,250</td>
<td>-2,750</td>
</tr>
<tr>
<td>R</td>
<td></td>
<td></td>
<td>0,726</td>
<td></td>
</tr>
<tr>
<td>R²</td>
<td></td>
<td></td>
<td>0,526</td>
<td></td>
</tr>
<tr>
<td>Adjusted (R²)</td>
<td></td>
<td></td>
<td>0,513</td>
<td></td>
</tr>
<tr>
<td>F count</td>
<td></td>
<td></td>
<td>39,799</td>
<td></td>
</tr>
<tr>
<td>Signification F</td>
<td></td>
<td></td>
<td>0,000</td>
<td></td>
</tr>
</tbody>
</table>

Based on table 6 can be compiled regression equation as follows:

\[ Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_1 X_3 + \beta_5 X_2 X_3 + e \]  

\[ Y = \alpha + 0.249X_1 + 0.066X_2 + 0.003X_3 - \]
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0.014X₁X₃ + 0.033X₂X₃

Moderating coefficient variable (β4) is negative amount -0.014, which means that if the interaction between love of money and tri kaya parisudha increases one unit then love of money and implementation of philosophy tri kaya parisudha will be weaken the effect of love of money on tax consultant’s ethical behavior as amount - 0.014 unit. Moderating coefficient (β5) is positive amount 0.033, which means that if the interaction between self-efficacy and tri kaya parisudha increases one unit then self-efficacy with implementation of philosophy tri kaya parisudha will strengthen the influence of self-efficacy on tax consultant’s ethical behavior as amount 0.033.

Based on Table 6, the adjusted value (R²) amount 0.513 means that 51.3% variance dependent variable of ethical behavior can be explained by the variance love of money and self-efficacy variables which have been moderated by tri kaya parisudha, while the remaining 48.7% is affected by other variance variables which is not included in the research model. The result of F test analysis shows the significance level of 0.000 is smaller than α (0.05) which means the research model is feasible to be used to verify the hypothesis formed. The result of partial significance test (t test) shows the interaction of tri kaya parisudha and love of money has t value equal to -3.330 with significance value 0.001 which mean hypothesis H₄ accepted and H₀ rejected. The result show that philosophy of tri kaya parisudha has capability to moderate the influence of love of money on the tax consultant’s ethical behavior. The result of tri kaya parisudha interaction and self-efficacy has a value of t count -2.750 with a significance value of 0.007 which means hypothesis H₄ accepted and H₀ rejected. It shows the philosophy of tri kaya parisudha has an ability to moderate the influence of self-efficacy on ethical behavior of tax consultant.

The results of multiple linear regression analysis and MRA tests showed that four hypotheses constructed in this study were all accepted. The love of money variable has a regression coefficient of -0.218 and a significance value of 0.000 (<0.05) which means hypothesis 1 (H₁) is accepted. This is shows love of money has a significant negative effect on tax consultant’s ethical behavior. Coefficient of negative-value regression means, the higher tax consultant’s love of money, the lower ethical behavior is shown hence someone whom have high love of money perception, they will try all possible things to pursue their needs even though not in accordance with ethics (Basri, 2015). Tang and Chiu (2003) found that love of money variable as the root of crime. This is in line with attribution theory, internal attribution cause refers to aspects of individual behavior that exist in their personality such as perception, ability and motivation. Individual will do unethical behavior or fraud if there is motivation in himself and one which is love of money and motivation to have material goods. Materialist and capitalist personal characteristic encourage people to do negative things or unethical behavior without thinking about the impact of these actions.

The second hypothesis test shows that self-efficacy variable has a regression coefficient of 0.680 and a significant value
of 0.000 (<0.05) which means hypothesis 2 ($H_2$) is accepted. This proves that self-efficacy has a significant positive effect on the tax consultant's ethical behavior. Regression coefficient is positive value means the higher self-efficacy tax consultants, will be the higher their ethical behavior shown in provide their services to clients. Tax consultants whom have the belief on their ability to recognize the presence of ethical values, will use these values as a moral foundation that guides them in behaving more ethically by follow the standards of their professional code of ethics hence tax consultant whom follow the rules will be confidence to deal with pressure when they faced ethical dilemma situation. The results of research in line with the theory of attribution that explains that the ability of individuals is one of the internal factors that affect behavior. Ethical theory is also in line with the results of research where ethics consists of moral principles and standards that encourage individuals to behave ethically. The higher the individual's ability to understand the moral and ethical values, the higher the ability to behave ethically.

Third hypothesis testing show interaction moderation variable tri kaya parisudha and love of money have regression coefficient of -0.014 and a significance value of 0.001 (<0.05) which means hypothesis 3 ($H_3$) is accepted. This proves that the philosophy of tri kaya parisudha weaken the influence of love of money on the ethical behavior of tax consultants. The negative regression coefficient means increasing love of money along with the implementation of philosophy tri kaya parisudha will be weaken the effect of love of money on tax consultant's ethical behavior. The results of research are in line with the theory of attribution which explains that the behavior of individual beside influenced by internal factors, will be influenced by external factors as well, such as culture, environment, pressure situations or certain circumstances. Luthans (2005) explains that environments such as social conditions, social values, and public outlook are external causes that can affect a personal behavior. The role of local wisdom tri kaya parisudha as external factor has control ability inhibit behavior love of money since in tri kaya parisudha culture there are ethical values that can be a guide in individual life. Tri kaya parisudha taught that to receive good you must be on the goodness frequency by think good thoughts, speak good words and take good action. The implementation of local wisdom tri kaya parisudha will create positive feedback that affected to personal performance and self-management to behave ethically.

The results of the test on the fourth hypothesis show that interaction moderation variable tri kaya parisudha and self-efficacy have regression coefficient value of 0.033 and the significance value of 0.007 (<0.05) which means hypothesis 4 ($H_4$) is accepted. This has been proved that the philosophy of tri kaya parisudha strengthen the influence of self-efficacy on ethical behavior of tax consultant. The positive value of the regression coefficient means the higher of self-efficacy individual follow by implementation philosophy tri kaya parisudha will impact to higher the influence of self-efficacy on tax consultant's
ethical behavior. The results of research in line with the theory of attribution that states the individual’s belief on their ability to understand the value of ethics will be influenced by external factors such as social culture and local wisdom. Tri kaya parisudha is one of the moral or ethical knowledge in Hinduism that affect the ability of individuals to understand the moral and ethical values as their guidance on behave. Individual with high self-efficacy will be has strong personality whom belief on their ability to perform positive behavior by controlling their thoughts, words and deeds thus while they did their professional responsibilities, they will do based on ethical standard. The results are also in line with the theory of cognitive moral development of Kohlberg which states that tax consultant can build their cognitive abilities through actions which will be motivated by their environment. Human awareness and perception of justice and ethical principles can be influence by social culture whereas philosophy tri kaya parisudha here as an external factor has consist of ethical values to guide individuals in their ethical behavior.

CONCLUSIONS

Based on the results of the analysis and discussion it can be concluded as follows:

1. Love of money has negatively affected to ethical behavior of tax consultant. The higher love of money tax consultant’s motivation will be the lower ethical behavior owned by tax consultant while they provide their services to clients.
2. Self-efficacy positively affected the ethical behavior of tax consultant. The higher self-efficacy or the tax consultant’s belief on their ability to understand ethical content, the higher of tax consultant’s behavior.
3. The philosophy of tri kaya parisudha has an ability to weaken the influence of love of money on the ethical behavior of tax consultant. Love of money followed by implementation of philosophy tri kaya parisudha will be weaken the effect of love of money on ethical behavior of tax consultant.
4. The philosophy of tri kaya parisudha has an ability to strengthen the influence of self-efficacy on the ethical behavior of tax consultant. Self-efficacy followed by an implementation of philosophy tri kaya parisudha reinforces the influence of ethical self-efficacy on tax consultant’s ethical behavior.

Suggestions that can be given based on the results of the conclusions are as follows:

1. The results of the study shows that philosophy of tri kaya parisudha as one of the local wisdoms has been proved able to weaken love of money and strengthen self-efficacy. Tax Consultant is advised to use local wisdom in their professional life as self-controller while they provide services and assist clients to avoid ethical problem, as an
example Balinese local wisdom tri kaya parisudha which have ethical values and taught how to stay in goodness frequency by think good thoughts, speak good words and take good actions, those ethical values have been universal values that already known in all over the world of societies as ethical guidance in life.

2. Further research is expected to combine interview techniques or experimental methods thus the results obtained will be more accurate. Further research is expected to use another local wisdom variable to examine ethical behavior variable since Indonesia known as country that has a rich culture with local wisdom.

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The Role of Motivation In Mediating The Influence of Human Relations and Discipline on Employee Performance At The Directorate of Port Ministry of Transportation

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