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Вплив соціальної ідентичності, любові до грошей та макіавеллізму податкових бухгалтерів на прийняття рішень про податкове відшкодування (Емпіричне дослідження на прикладі платників податку в Податковій інспекції міста Палембанг)

Існування політики щодо відшкодування ПДВ платникам податків вважається потенційною втратою державного доходу та є дилемою для податкових органів, оскільки ця політика може зменшити податкові надходження. Крім того, платники податків можуть умисно чи випадково викривити дані в податковій звітності, щоб отримати податкове відшкодування. В даному дослідженні автори аналізують фактори, що можуть мати вплив на прийняття рішення щодо податкового відшкодування. Такими факторами визначено: національність, освіту, релігію, любов до грошей та макіавеллізм податкових бухгалтерів. Національність, освіта та релігія є складовими соціальної ідентичності працівника. Макіавеллізм – це риса особистості, що характеризує людину настільки зосереджену на власних інтересах, що вона буде маніпулювати, обманювати та використовувати інших для досягнення своїх цілей. Для доведення гіпотези дослідження автори використовують постулати теорії запланованої поведінки. Дані для аналізу зібрані методом анкетування 92 податкових бухгалтерів, що представляють різні компанії, які є платниками податку. Всі відібрані для дослідження платники податку обслуговуються у Податковій інспекції міста Палембанг (Індонезія). Як свідчать результати проведеного аналізу, існує значний вплив національності, освіти, релігії, любові до грошей та макіавеллізму податкових бухгалтерів на прийняття рішень щодо податкового відшкодування. Виявлено, що почуття національної гордості, вищий рівень освіти, схильність до корупції можуть схилити бухгалтерів до вчинення не зовсім законних дій задля отримання податкового відшкодування. Релігійність не має суттєвого впливу на професійну поведінку бухгалтерів щодо операцій з отримання податкового відшкодування якщо вони у своєму житті не дотримуються релігійних норм і правил, пов'язаних з відношенням особистості до грошей і матеріальних цінностей.

Ключові слова: національність, освіта, релігійність, любов до грошей, макіавеллізм, прийняття рішень.

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The influence of Social Identity, Love of Money and Machiavellian of Corporate Tax Accountants on Overpayment Tax Restitution Decision Making (Empirical Study of Corporate Taxpayers at Palembang Medium Tax Office)

The existence of a policy in VAT refund for taxpayers is considered a potential loss of state revenue and is a dilemma for tax authorities, because this policy can reduce tax revenue. In addition, taxpayers may deliberately or accidentally misrepresent data in tax statements in order to receive a tax refund. In this study, the authors analyze the factors that can influence the decision on tax refunds. These factors are: nationality, education, religiosity, love of money, machiavellian corporate tax accountants. Nationality, education and religiosity are integral to the social identity of an employee. Machiavellianism in psychology refers to a personality trait which sees a person so focused on their own interests they will manipulate, deceive, and exploit others to achieve their goals. To prove the study hypothesis, the authors use the postulates of the theory of planned behavior. The data for the analysis was collected by the method of questioning 92 corporate tax accountants, representing various companies that are taxpayers. All taxpayers selected for the study are served by the Palembang Medium Tax Office (Indonesia). The study results show that there is a significant influence of nationality, education, religion, love of money and machiavellianism of corporate tax accountants on the decision making for overpayment tax refunds. This is due to the need for a sense of pride in nationality, level of education, love of money and machiavellian where when complexity increases, professionals need to increasingly rely on experience in providing decision-making recommendations in filing overpayment tax refunds. There is no significant influence of religiosity on decision making for overpayment tax refunds where the tax accountants in making their restitution decisions do not see religious commitment in which one's behavior is coordinated with religious values, beliefs and practices which are not applied in making the overpayment tax refund decision.

Keywords: *nationality, education, religiosity, love of money, machiavellian, decision making.*

Introduction

One of the major contributions to National income is Income Tax and Value Added Tax (VAT). Every consumption activity in Indonesia will be subject to VAT. When there is a transaction in the form of delivery of taxable goods or services, the taxable entrepreneur must charge VAT. The amount of VAT to be deposited is the difference between the output tax and the value added tax input tax paid for the purchase of taxable goods or taxable services. The amount of VAT revenue at Palembang Medium Tax Office is quite potential. The existence of a policy in this VAT refund for taxpayers is considered a potential loss of state revenue and is a dilemma for tax authorities, because this policy can reduce tax revenue. The existence of this obligation can cause the taxpayer to make a tax calculation error.

Theory used in this research is theory of planned behavior. The theory explains that the cause of a person's behavior is due to the limitations of the original model in dealing with behavior where people have incomplete

behavior control (Ajzen, 1991). A person's behavior can be influenced by the intentions they have. The cause is more referring to various aspects of personal behavior, such as abilities, self-perceptions, personal traits, and motivation, and tends to influence individual behavior in their environment, for example on social, values, and social perspectives. In addition, there are several individual characteristics that cause a person's behavior. Therefore, because of differences in motivation, initiative, and ability to complete tasks or how to adjust for changes related to the environment, the personal characteristics of corporate tax accountants can influence the moral behavior of corporate tax accountants (Rahman, 2013). With the substance developed is limited to the attitude of making overpayment tax restitution decisions by corporate tax accountants, then the purpose of this study is to assess the influence of social identity, love of money and machiavellian of the corporate tax accountants on decision making for overpayment of tax refunds".

Theoretical basis

This study uses theory of planned behavior which is a development of a theory of reasoned action which was created due to the limitations of the original model in dealing with behavior where people have incomplete behavioral control (Ajzen, 1991). Padma Adriana and Rosidi Zaki Baridwan (2014) have conducted a similar study where machiavellian has a significant impact on tax consultant ethical decision making, meanwhile Purnamasari and Chrismastuti (2006) research showed that rewards for moral behavior have no significant effect, and punishment for moral behavior has no impact on negativity on Machiavellian traits and moral behavior. Meanwhile, Keller, et al (2007) conducted a study investigating influence of gender, education level, religiosity, and work experience on ethical decision making for accountants in America. As a result, there are differences in ethical standards based on gender, level of education, religiosity, and work experience. The study also showed that there is no significant difference between male and female accountants, religiosity has a very strong influence on ethical decision making, and education level and work experience influence ethical decision making.

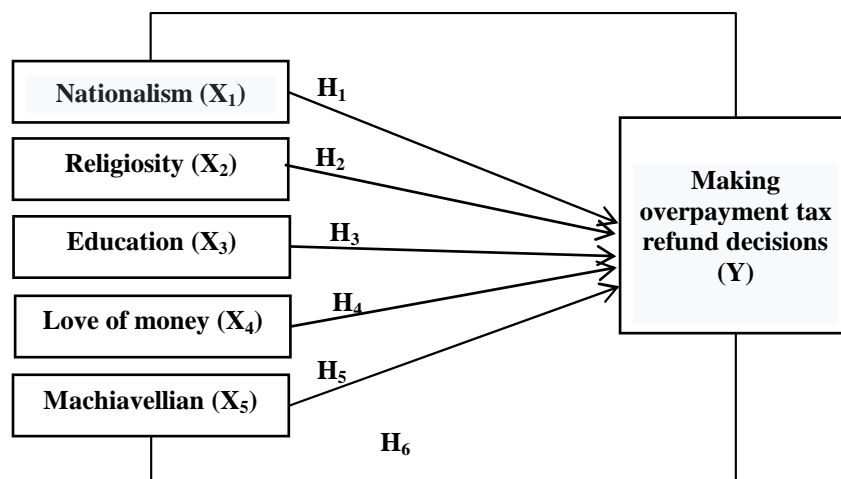
Tri Agung Tofiq and Susi Dwi Mulyani (2018) also examined the Nature of Machiavellianism in Ethical Decision Making by Tax Consultants, and showed that Machiavellian Nature does not have a significant effect on ethical decision making of tax consultants. Another research conducted by Ni Made Ayu Dwi Lentari Dewi

and Kadek Trisna Dwiyanti (2018) shows that perceptions of professional ethics proved to have a positive effect on ethical decision making while machiavellianism was proven to have a negative effect on decision making.

Dwianto Mukhtar Latif (2018) examined the level of religiosity which was proven to be negatively related to perceptions of ethical tax evasion decisions, while gender was also shown to influence perceptions of ethical tax evasion decisions. Meanwhile, Tirta Hadi Kusuma and Hamidah Nayati Utami (2016) also examined machiavellian traits, and risk preferences for ethical decision making. The perceptions of the role of ethics and social responsibility have a positive and significant effect on ethical decision making, machiavellian traits have a negative and insignificant effect on ethical decision making and risk preference has a negative and insignificant effect on ethical decision making.

Research conducted by Shafer and Simmons (2008) shows that tax professionals with a strong machiavellian orientation will have low belief in the importance of ethics and corporate social responsibility, and tax professionals with a strong machiavellian orientation will be lenient against aggressive tax avoidance schemes carried out by companies. In contrast to Roberto Luna Arocas and Thomas Li-Ping Tang (2004), the different results are obtained by Ni Putu Sri Murtining Asih and Kadek Trisna Dwiyanti where love for money and machiavellian results have a negative impact on decision making and the morality of tax evasion.

Hypothesis



The research hypothesis is as follows:

H₁: Nationalism affects the decision making for overpayment of tax refunds;

H₂: Religiosity affects the decision making for overpayment of tax refunds;

H₃: Education affects the decision making for overpayment of tax refunds;

H₄: love of money affects the decision making for overpayment of tax refunds;

H₅: Machiavellian influences the overpayment of tax refund decisions;

H₆: Nationalism, religiosity, education, love of money, and machiavellian affect on the overpayment tax refund decision making.

This study uses a quantitative approach which aims to determine the magnitude of the influence between research variables in a systematic, factual and accurate manner. The research was conducted at the Palembang Medium Tax Office. The population in this study were

992 taxable businessmen who will be represented by their corporate tax accountants in 2019. In this study, researchers used probability sampling with the type of simple random sampling, which is a method of random sampling by taking 10% samples from 922 corporate tax

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accountants. The results are 92 samples of tax accountants representing each company. The source of research data is primary data obtained from the first source. Primary data needed is data related to the variables used. Secondary data used in this study came from Palembang Medium Tax Office.

The dependent variable is a variable that is influenced by other variables or variables that can change due to the influence of other variables. In this study, the independent variables are nationalism, religiosity, education, machiavellian and love of money, while the dependent variable is decision making. Data testing can be declared valid if the r-count which is the value of the corrected item total correlation is greater than r-table at a significance of 0.05 (5%). While the classical assumption test is carried out to determine that the processed data is valid (there are no deviations), the research hypothesis test is to examine how much influence between the

independent variables, namely nationalism, religiosity, education, machiavellian and love of money on the dependent variable, namely decision making. Data testing can be declared valid if the r-count which is the value of the corrected item total correlation is greater than r-table at a significance of 0.05 (5%). This test is carried out to determine that the processed data is valid (no deviation) and normal distribution

Analysis Results

Data collection in this study was carried out through distributing questionnaires directly to respondents in this case the corporate tax accountants who represent corporate taxpayers registered at Palembang Medium Tax Office. The distribution of questionnaires was carried out throughout November and December 2020. The number of questionnaires distributed and those received by researchers can be seen in the table 1.

Table 1

Used data for the study

No	Information	Respondents	Percentage
1	Number of questionnaires distributed	92	100
2	Number of questionnaires returned	92	100
3	Number of questionnaires that can be processed	92	100

Source: Primary data processed 2020.

From the table above, the number of questionnaires distributed is 92 questionnaires using Google form. The number of questionnaires returned was the same, namely 92 questionnaires (response rate 100 percent).

The research results of this study were processed using the SPSS Statistics 23.0 program. The validity test results show that the corrected total-item correlation (*ritung*) value of each variable > from the table value is 0.205. Because the coefficient of the 48 questions is greater than 0.205 as many as 43 questions. So it can be concluded that the 43 questions that are declared valid can be used for research while the 5 invalid questions will be deleted in this study. The criteria for a research instrument are said to be reliable if using the Cronbach Alpha (α) statistical test, the reliability coefficient is > 0.60. So it can be stated that the questionnaire is reliable and any questions asked in this questionnaire can be distributed to respondents as an instrument in this study.

Based on the normality test shows Asymp. Sig (2tailed) resulting from the unstandardized residual is 0.88 where the value is greater than 0.05, therefore, it is stated that all the dependent and independent variables used have a normal distribution, because the assumption of normality has been fulfilled, the test can be carried out next. While the multicollinearity test can be seen that nationalism has a tolerance value of 0.838 and a variance inflation factor (VIF) value of 1.193, religiosity has a

tolerance value of 0.730, VIF value is 1.370, education has a tolerance value of 0.762 Vif value is 1.313, love of money has a tolerance value of 0.913, VIF value is 1.095, while machiavellian has a tolerance value of 0.857, VIF value is 1.167. Therefore, it can be concluded that the regression equation does not have a multicollinearity problem because the tolerance value is above 0.10 and the VIF value is below 10.

Based on the heteroscedasity test, it is known that the results of the Glejser test for all variables, namely nationalism, religiosity, education, love of money, and machiavellian obtained significant values for each of the independent variables > 0.05 so that the data in this study can be declared homogeneous (heteroscedicity does not occur). The multiple regression test in this study is to see how the influence of the decision making variable (Y) on nationalism (X_1), religiosity (X_2), education (X_3), love of money (X_4) and machiavellian (X_5). This analysis is to determine the direction of the relationship between the independent variable and the dependent variable whether each independent variable is positively or negatively related and to predict the value of the independent variable to increase or decrease. By using the multiple linear regression method, the following results are obtained:

$$Y = 49.897 - 0.472X_1 - 0.178X_2 + 0.682X_3 + 0.364X_4 + 0.519X_5 + e$$

Information:

Y = Making ethical decision on overpaying tax restitution;

X_1 = Nationalism;

X_2 = Religiosity;

X_3 = Education;

X_4 = Love of money;

X_5 = Machiavellian;

a = Constant;

$\beta_1 - \beta_5$ = Regression coefficient;

e = Error term, that is, the error rate in research is 10%.

Discussion

In line with the theory of planned behavior in the concept of attitude towards behavior, that an individual will do something according to the belief he considers positive. The results showed that the alternative hypothesis in the first equation was proven. Nationalism, education, love of money, and machiavellian together have a significant effect on the dependent variable of overpaying tax restitution decision making, while the religiosity variable does not affect the decision making on overpaid tax refunds.

The results of data processing of the nationalism variable amounted to $0.016 < 0.05$ (5% significance level). This means that partially one of the elements of social identity, namely the variable nationalism, has a negative and significant effect on decision making. The results of this study state that there is a negative relationship between nationalism and tax restitution decision making, which means even though as we know, according to the KUP Law Number 28 of 2007 Article 1 Paragraph (1) it is clearly written that "Taxes are mandatory contributions to the state that are owed by a person or entity that is compelling under the Law, without receiving direct compensation and used for the state's needs for the greatest prosperity of the people". The word "compulsory" and "force" emphasizes that tax is an obligation that must be carried out by every taxpayer. However, the aforementioned statement does not seem to make taxpayers obedient to carry out their tax obligations. Taxes seem to be something scary for some of our society. The refund process is complicated and makes tax accountants uncomfortable. According to the account representatives at Palembang Medium Tax Office, they rarely do socialization and if there are taxpayers who need help and want to ask questions, they are required to come to the help desk at the tax office. So that the long and complicated process of checking VAT refunds can lead to public perceptions that the services provided by the tax authorities tend to be lacking. This is because the online system is not ready for payment and tax reporting due to a lack of socialization and knowledge of its use. Furthermore, corporate tax accountants have citizenship which means they involve national identity because it is closely related to a sense of belonging due to the sharing of similarity. So nationality includes a feeling of pride and commitment to the country and a strong sense of belonging to each other as a national identity.

Furthermore, another element of social identity is religiosity. Based on the results of data processing on the religiosity variable with a t value of -652 and a significance value of $0.516 > 0.05$. This means that partially the religiosity variable has no and significant effect on decision making. According to Worthington et al. (2003) in Arfa (2015) that religious commitment is the extent to which a person's behavior is coordinated with religious values, beliefs and practices and applied in everyday life. Religiosity is ethics that is rooted in the values taught by one's religion. The source of knowledge about right and wrong is based on teachings from God. To be able to stay away from wrong and do right, one can use scripture and prayer as a medium for people to know

God's will. However, this does not affect the decision making of the corporate tax accountants where they carry out what they are obliged to do in the company in carrying out the tax restitution process. This is not in line with previous research conducted by Keller et al. (2007) and Dwianto Mukhtar Latif (2018) where religiosity has a very strong influence on decision making.

Apart from nationality and religiosity, one of the next social identity variables is education. Based on the results of the t test (partial) on the regression model, the t value is 3.187 and the significance value of the education variable is $0.002 > 0.05$. This means that it can be concluded that partially the education variable has a positive and significant effect on decision making. According to Hamzah and Nazari (2008), human resources are a collection of intangible resources from organizational members. Education is also closely related to competencies which according to Sanchez (1897) consists of knowledge, skills and abilities that are dynamically, systematically, holistic and cognitive configured. Education is a very important thing where the tax accountant must have competence in his field, especially in taxation where if he is to make tax refunds, he must have the ability to process financial statements. This is in line with the research of Keller, et al (2007) in which the level of education of accountants' decision making in America where there are standards that must be owned by tax accountants based on their level of education.

Furthermore, for the love of money variable, the t test results (partial) were obtained in the regression model with a t value of 3.452 and a significance value of $0.001 > 0.05$. This means that it can be concluded that partially the love of money variable has a positive and significant effect on decision making. This is due to the large amount of tax refunds as well as the large number of corporate tax accountants who have filed for the restitution process. According to Basri (2015), people with a high interest in money will have a high interest in money; they are more immoral and more sensitive than those who have a low attitude towards money. This study is different from Roberto Luna Arocas and Thomas Li-Ping Tang (2004) and Ni Putu Sri Murtining Asih (2018) where love of money is proven to have no effect on decision-making.

Furthermore, the machiavellian variable based on the results of the t test (partial) in the regression model obtained a t value of 3,420 and a significance value of $0.001 > 0.05$. This means that it can be concluded that partially the machiavellian variable has a positive and significant effect on decision making. The higher the tendency for a person's machiavellian nature, the higher the likelihood of behaving and making decisions. According to Richmond (2001), machiavellians are aggressive in controlling others to achieve their personal goals. Machiavellian characters have a tendency to manipulate others, and the respect of others is very low. At the same time, according to Christie and Greis (1970), machiavellianism is a process, and manipulation will earn more than not doing it. This is because tax accountants are focused on building their image and maintaining their

position. The results of this study support the results of previous research conducted by Adriana (2013), Shafer and Simmons (2006), and Chrismastuti and Purnamasari (2006) which state that machiavellian traits affect individual ethical decision making because machiavellian is a proxy for moral behavior that influences decision-making behavior overpayment tax refund decision. However, in contrast to research conducted by Ni Putu Sri Murtining Asih (2018) and Luna and Arocas (2004) machiavellian has a negative impact and has no effect on decision making.

From the description of the research results above, the decision-making process for providing recommendations to the company, and it is necessary to evaluate the suitability of the conditions with existing tax regulations, which then decides on tax reporting whether a certain burden should be carried out.

O'Donnell et al. (2005) stated that tax professionals in evaluating financial statement information and tax reporting rely on their understanding of tax rules and regulations. When the situation clearly conforms to the criteria set by tax regulations, then the recommendation will appear clear, and the decision to take is relatively easy. However, when the congruence between the facts and the tax code becomes unclear and decision-making becomes increasingly complex, in this situation, understanding and knowledge of the decision plays an important role in the decision-making process. As complexity increases, professionals will need to increasingly rely on experience providing decision-making recommendations for filing overpayment tax refunds.

Conclusions

Based on the results of research and discussion of the influence of social identity in the form of nationality, religiosity and education, love of money and machiavellian of corporate tax accountants on decision making for overpayment of tax refunds, it can be concluded that:

1. There is a significant influence of nationality, education, love of money and machiavellian of the corporate tax accountants on decision making for overpayment tax refunds. This is due to the need for a sense of pride in nationality, level of education, love of money and machiavellian where when complexity increases, professionals need to increasingly rely on experience in providing decision-making recommendations in filing overpayment tax refunds.

2. There is no significant influence of religiosity on decision making for overpayment tax refunds where the tax accountants in making restitution decisions do not see religious commitment where one's behavior is coordinated with religious values, beliefs and practices not applied in making overpayment tax restitution decisions the.

Suggestions

1. For Palembang Medium Tax Office, the procedures for implementing tax restitution procedures can facilitate the process of submitting tax refunds. In addition,

socialization and information online should be provided sufficiently so that it is easier for taxpayers to carry out their obligations, especially in filing tax refunds.

2. For future researchers who will conduct similar research, it is advisable to add other factors beyond the scope of this study so that they can be used as a basis for other assessments such as perceptions of the role of ethics, social responsibility, and risk preference.

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