

TAX CONSULTANT ROLE AND ATTRIBUTES PHENOMENA ON SUSTAINABLE SOCIAL DEVELOPMENT: TAX AUTHORITY, TAXPAYER, AND TAX ADVISOR POINT OF VIEW.

Otto Budihardjo: Gugus Irianto. Co-Promotor: Ali Djamhuri dan Zaki Baridwan. Doctorate Program Accounting Science Brawijaya University. Tax Consultant Role and Attributes Phenomena on Sustainable Social Development: Tax Authority, Taxpayer, and Tax Advisor Point of View.

ABSTRACT

This study aimed to reveal tax consultant role and attribute as a profession arose by taxpayers demand to comply their taxation duties and rights. It focuses on how tax consultant role and attributes devote to tax compliance as an important dimension on sustainable economic development of society. The research answers question how tax consultants run their roles and pinned the attributes toward a sustainability development.

This research employed a qualitative approach under phenomenology methodology. Study embraced transcendental phenomenology established by Edmund Husserl. Phenomenology commonly focused on experiences of informant subjects as sources to gather meanings and essences as knowledge. Especially, Edmund Husserl's transcendental phenomenology bore its strength on its normative and rigorous method. Furthermore, the study elaborated roles and attributes out from three corners of subjects' experiences, i.e. tax authority, taxpayers, and tax advisors.

The study revealed roles and attributes as follows which are important to support sustainability of economic development: (1) role as consultant and adviser to taxpayers (Advisor/advisory), (2) role as bridge or conduit to tax authorities and taxpayers (Encompass), (3) education role (Educate), (4) integrity (Truthful), (5) objective (Unbiased), (6) Competent, and (7) piousness to God Almighty (Divine). Anagram of every first word picked is: EDUCATE. Tax consultant bears EDUCATE as his/her roles and attributes. The essence of this meaning is education as an eternal process, only death can interrupt, from cradle to grave.