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Cultural Values and Tax Compliance Among Tax Consultants in Indonesia

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ABSTRACT

Tax compliance remains a major challenge, yet the influence of cultural values, particularly among tax consultants who shape taxpayers' compliance decisions, remains underexplored. This study examines the influence of Hofstede's cultural dimensions on tax compliance among registered tax consultants in Indonesia. A quantitative explanatory research design was employed using a survey of 117 registered tax consultants in Bali. Data were collected through structured questionnaires and analyzed using multiple linear regression. The empirical results support all proposed hypotheses. H1 and H4 are supported, indicating that power distance and uncertainty avoidance positively influence tax compliance, while H2 and H3 are supported, demonstrating that individualism and masculinity negatively influence tax compliance. The regression model is statistically significant ($p < 0.001$) and explains 48.5% of the variance in tax compliance ($R^2 = 0.485$). The findings show that cultural values are important determinants of tax compliance among tax consultants, complementing traditional economic and institutional explanations. Tax authorities and professional associations should therefore integrate cultural and behavioral considerations into tax education, ethics training, and compliance programs to strengthen voluntary compliance.

Keywords: Individualism; Masculinity; Power Distance; Tax Compliance; Tax Consultant; Uncertainty Avoidance

JEL Classification: H26; M41; Z10

INTRODUCTION

Tax compliance remains one of the most persistent challenges facing governments because tax revenue is fundamental to financing public expenditure and sustaining economic development (Alm & Torgler, 2011). Revenue collected through taxation supports the provision of essential public services, including infrastructure, education, healthcare, social protection, and national security (Jeandry & Mokoginta, 2023). Consequently, insufficient tax compliance can reduce fiscal capacity, constrain public spending, and impede long-term economic growth and social welfare. Given its critical role in maintaining fiscal stability, improving tax compliance has become a major concern for policymakers and tax authorities in both developed and developing countries (Kogler et al., 2023). Understanding the factors that encourage taxpayers to comply voluntarily with tax obligations is therefore essential for designing effective tax policies and strengthening revenue collection (Alm & Torgler, 2011; Kogler et al., 2023).

Previous studies suggest that tax compliance is shaped by a broad range of economic, institutional, psychological, and social factors (Alm & Torgler, 2011; Kirchler, 2007; Kogler et al., 2023; Puklavec et al., 2025). Traditional economic perspectives explain compliance primarily through deterrence mechanisms, such as tax rates, audit probability, and tax penalties (Kirchler, 2007; Kogler et al., 2023). In contrast, behavioral perspectives argue that taxpayers' decisions are also influenced by tax morale, social norms, perceived fairness, trust in government institutions, and ethical considerations (Alm & Torgler, 2011; Gangl et al., 2020; Puklavec et al., 2025). Tax compliance therefore extends beyond the timely and accurate fulfillment of tax obligations in accordance with prevailing tax regulations (Kirchler, 2007); it also reflects taxpayers' willingness to contribute voluntarily to public finance and broader societal development (Alm & Torgler, 2011; Kogler et al., 2023). Nevertheless, because taxpayers often perceive taxes as compulsory payments without receiving direct individual benefits, voluntary compliance may decline, increasing the tendency to engage in tax avoidance (Ardika et al., 2025). This behavioral perspective is further supported by Sepriana (2021), who argued that taxpayer compliance is closely associated with ethical awareness and behavioral considerations.

The importance of understanding tax compliance is particularly evident in Indonesia. According to the Ministry of Finance, Indonesia's tax ratio reached only 9.11% in 2021, remaining lower than those of several ASEAN countries, including Vietnam, the Philippines, Singapore, and Malaysia (IFTAA, 2023). The Indonesian Minister of Finance attributed this relatively low tax ratio largely to inadequate taxpayer compliance (IFTAA, 2023). Under Indonesia's self-assessment system, taxpayers are responsible for calculating, reporting, and paying their own taxes, while many rely on tax consultants to navigate increasingly complex tax regulations and ensure compliance with applicable laws. Consequently, tax consultants play an important role in improving taxpayer compliance by assisting taxpayers in exercising their rights and fulfilling their obligations accurately.

Beyond providing technical expertise, tax consultants occupy a unique position as professional intermediaries between taxpayers and tax authorities. Their responsibilities extend beyond preparing tax documents to include tax planning, regulatory interpretation, tax risk management, tax reporting, and assistance during tax audits (Fleischman & Stephenson, 2012; Mangoting et al., 2019). At the same time, they frequently face ethical and professional dilemmas because they must balance clients' expectations to minimize tax liabilities with their responsibility to ensure compliance with tax laws and professional standards. Owing to their expertise, taxpayers place considerable trust in tax consultants to manage complex taxation matters, allowing these professionals to influence how taxpayers interpret and fulfil their tax obligations. As a result, tax consultants do not merely facilitate compliance but actively shape taxpayers' compliance behaviour, making them influential actors within the taxation system (Andreoni et al., 1998).

Tax compliance can therefore be viewed not only as a legal obligation but also as an ethical decision-making process in which individuals determine whether to comply with or avoid tax regulations (Hamid, 2013; Seno et al., 2022). Such decisions are embedded within broader social environments, where ethical judgments are shaped by cultural norms, shared values, and collective beliefs (Matten et al., 2007). Since culture influences how individuals perceive authority, civic responsibility, and legal obligations, it may also affect their willingness to comply with tax regulations. Nevertheless, tax compliance research has predominantly focused on economic determinants, including tax rates, sanctions, and audit probabilities, or psychological determinants, such as perceived fairness, trust in government, and moral reasoning. Comparatively, culture has received far less scholarly attention despite growing evidence that it shapes tax morale and voluntary compliance. A recent scoping review by Corona (2024) concluded that cultural factors play a fundamental role in explaining tax morale and highlighted the increasing importance of integrating cultural perspectives into tax compliance research. Similarly, Cui et al. (2025) argued that cultural values shape individuals' ethical judgments, attitudes toward authority, and legal compliance, suggesting that culture represents an important yet underexplored determinant of tax compliance.

Despite the growing recognition of behavioral perspectives in tax compliance research, empirical evidence examining the role of cultural values remains limited. Existing studies have primarily focused on taxpayers, emphasizing tax morale, trust in government, tax knowledge, and perceptions of fairness, while comparatively little attention has been devoted to tax consultants as professional intermediaries who influence taxpayers' compliance decisions (Ardika et al., 2025; Jeandry & Mokoginta, 2023). Although behavioral perspectives have gained increasing attention, much of the existing literature continues to examine taxpayers' perceptions rather than the underlying cultural values that shape professional judgment (Castañeda-Rodríguez, 2025). Furthermore, recent studies have suggested that tax compliance should be understood not only through economic and institutional perspectives but also through moral and cultural dimensions (Cheng et al., 2024; Puklavec et al., 2025). Given that tax consultants play a central role in tax planning, tax reporting, and regulatory compliance (Fleischman & Stephenson, 2012; Mangoting et al., 2019), examining their cultural values may provide a more comprehensive understanding of tax compliance behavior within self-assessment tax systems.

This study addresses these gaps by examining the influence of Hofstede's cultural dimensions on the tax compliance behavior of tax consultants in Indonesia. Specifically, it investigates whether power distance, individualism, masculinity, and uncertainty avoidance influence tax consultants' professional decisions and compliance behavior. Indonesia provides an appropriate research setting because it implements a self-assessment tax system, under which taxpayers are responsible for calculating, reporting, and paying their own taxes (Directorate General of Taxes [DJP], 2022; Organisation for Economic Co-operation and Development [OECD], 2022), while simultaneously exhibiting substantial cultural diversity that may shape professional values and ethical decision-making.

The significance of this study lies in the strategic role of tax consultants within the taxation system. As trusted advisers, tax consultants influence how taxpayers interpret tax regulations, formulate tax strategies, and fulfil their tax obligations (Fleischman & Stephenson, 2012; Mangoting et al., 2019). Understanding the cultural values that underlie their professional judgments therefore offers valuable insights into the broader compliance environment and may assist policymakers and professional bodies in designing initiatives that strengthen ethical decision-making and voluntary tax compliance.

This study also offers several important contributions. First, it extends the work of Hamid (2013) and Seno et al. (2022) by examining Hofstede's cultural dimensions as antecedents of tax compliance among tax consultants rather than taxpayers. Second, by focusing on Indonesia, the study enriches the limited empirical evidence on cultural determinants of tax compliance within a culturally diverse country operating under a self-assessment tax system. Finally, the findings contribute to the behavioral tax compliance literature by integrating cultural perspectives with existing economic and psychological explanations, thereby providing a more comprehensive understanding of tax compliance behavior among tax professionals. From a practical perspective, the findings may inform tax authorities and professional associations in developing policies, ethical guidelines, and professional training programs that consider the influence of cultural values on tax compliance.

LITERATURE REVIEW

Tax Compliance Among Tax Consultants

Tax compliance refers to taxpayers' willingness to fulfill their tax obligations accurately, completely, and on time in accordance with prevailing tax regulations. Beyond legal obedience, tax compliance also reflects ethical responsibility and voluntary cooperation with tax authorities (Alm & Torgler, 2011; Kirchler, 2007). While extensive literature has investigated tax compliance from the perspective of individual taxpayers, considerably less attention has been devoted to tax consultants, despite their strategic role in influencing taxpayers' reporting behavior.

Tax consultants occupy a unique position because they simultaneously represent taxpayers while remaining subject to professional ethics and legal regulations. Their recommendations substantially influence taxpayers' decisions regarding tax reporting, tax planning, and tax risk management (Fleischman & Stephenson, 2012; Mangoting et al., 2019). Consequently, understanding tax compliance from the perspective of tax consultants provides a broader explanation of compliance behavior within self-assessment tax systems.

Recent empirical evidence indicates that tax compliance is influenced not only by regulatory mechanisms but also by intrinsic behavioral factors. Santioso and Daryatno (2025) found that tax morale significantly enhances taxpayer compliance, suggesting that internal values and ethical responsibility are important drivers of voluntary compliance. This behavioral perspective provides a relevant foundation for examining whether cultural values also contribute to tax compliance among tax consultants. Furthermore, tax compliance should no longer be explained solely by economic deterrence factors such as audit probability and tax sanctions. Instead, behavioral, institutional, and cultural perspectives have become increasingly important in explaining why individuals comply with tax obligations (Kogler et al., 2023; Puklavec et al., 2025).

Hofstede's Cultural Dimensions

Culture represents the collective programming of the mind that distinguishes members of one society from another (Hofstede, 2001). Hofstede proposed several dimensions of national culture, explaining how shared societal values influence individual attitudes and behavior.

This study adopts four cultural dimensions that have consistently been linked to ethical decision-making and tax compliance, namely (1) power distance, (2) individualism, (3) masculinity, and (4) uncertainty avoidance. These dimensions remain the most frequently applied cultural framework in accounting, auditing, and taxation studies (Richardson, 2008; Seno et al., 2022).

Within behavioral accounting, culture functions as an informal institution that shapes ethical judgment, perceptions of authority, and professional decision-making. Recent evidence indicates that cultural values continue to influence tax morale and compliance even after controlling for economic and institutional determinants (Cheng et al., 2024; Puklavec et al., 2025). Therefore, Hofstede's framework provides an appropriate theoretical lens for explaining variations in tax consultants' compliance behavior.

Hypotheses Development

Power Distance and Tax Compliance

Power Distance reflects the extent to which members of a society accept and expect unequal distributions of power within institutions and organizations (Hofstede, 2001). Individuals living in high power distance cultures generally exhibit greater respect for authority, hierarchy, and formal rules. As a result, government institutions, including tax authorities, are more likely to be perceived as legitimate sources of authority whose regulations should be respected and followed. This cultural orientation encourages individuals to comply with established laws and procedures because obedience to authority is regarded as a socially accepted norm rather than merely a legal obligation.

In the context of taxation, tax consultants operating in high power distance environments are expected to demonstrate higher levels of compliance because they are more likely to recognize the legitimacy of tax regulations and the authority of tax institutions. Respect for hierarchical structures may also strengthen professional commitment to adhering to taxation laws and ethical standards, thereby reducing the likelihood of engaging in non-compliant or aggressive tax practices. Conversely, individuals with lower levels of power distance may be more willing to question or challenge institutional authority, potentially resulting in greater discretion when interpreting tax regulations.

Previous empirical studies support this theoretical argument. Richardson (2008) and Tsakumis et al. (2007) found that higher levels of power distance are associated with greater tax compliance because individuals tend to obey government authority and institutional rules. Similarly, Cheng et al. (2024) reported that cultural values emphasizing respect for authority contribute positively to taxpayers' compliance behavior. Consistent with these findings, Seno et al. (2022) demonstrated that tax practitioners operating in high power distance environments exhibit stronger ethical decision-making and greater compliance with tax regulations. Therefore, tax consultants with stronger power distance orientations are expected to demonstrate higher levels of tax compliance. Accordingly, the following hypothesis is proposed:

H1: Power distance positively influences tax consultants' tax compliance.

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Individualism and Tax Compliance

Individualism reflects the extent to which individuals prioritize personal interests over collective welfare (Hofstede, 2001). In highly individualistic societies, professional decisions tend to emphasize personal achievement, client satisfaction, and individual success. Individuals are generally encouraged to pursue their own goals independently, and success is often evaluated based on personal accomplishments rather than contributions to the broader community. Consequently, professional judgments are more likely to be guided by individual benefits and self-interest than by collective responsibility.

In the context of tax compliance, tax consultants with stronger individualistic orientations may place greater emphasis on maximizing their clients' financial interests and maintaining client satisfaction. Such an orientation may encourage consultants to adopt more aggressive tax planning strategies or interpret tax regulations in ways that provide the greatest advantage to their clients, even when these approaches reduce the level of compliance with tax regulations. Since individualistic values prioritize personal and organizational objectives, compliance may be viewed primarily as a legal obligation rather than as a social responsibility that contributes to public welfare. As a result, the motivation to comply voluntarily with tax regulations may be weaker among individuals with stronger individualistic values. Conversely, individuals with collectivist orientations tend to place greater importance on social harmony, shared responsibility, and the interests of the wider community (Hofstede, 2001). Within this cultural perspective, paying taxes is regarded not only as a statutory obligation but also as a contribution to society and national development. Tax consultants with stronger collectivist values are therefore more likely to balance their professional responsibility to clients with their ethical obligation to comply with tax regulations. Consequently, collectivist values are expected to encourage higher levels of tax compliance by promoting decisions that consider both legal requirements and broader societal interests.

Previous studies consistently report a negative relationship between individualism and tax compliance (Cheng et al., 2024; Richardson, 2008; Taing & Chang, 2021). Recent evidence also suggests that collectivist values strengthen tax morale and voluntary compliance (Puklavec et al., 2025). Therefore:

H2: Individualism negatively influences tax consultants' tax compliance.

Masculinity and Tax Compliance

Masculinity reflects a cultural orientation that emphasizes competition, achievement, ambition, and material success. In highly masculine societies, individuals are encouraged to pursue excellence, demonstrate superior performance, and achieve measurable outcomes that signify personal and professional success. Consequently, professional performance is often evaluated based on financial achievements, competitiveness, and the ability to deliver superior results (Hofstede, 2001).

In the context of tax consulting, these cultural characteristics may influence how tax consultants approach their professional responsibilities. Consultants with stronger masculine orientations are more likely to prioritize achieving favorable financial outcomes for their clients, maintaining professional competitiveness, and enhancing their reputation through successful tax planning strategies. This achievement-oriented mindset may encourage consultants to explore aggressive tax planning opportunities or interpret tax regulations in ways that maximize tax savings while remaining within legal boundaries. Although such strategies may benefit clients financially, they may also reduce the level of tax compliance when professional success is primarily measured by the ability to minimize tax liabilities rather than by adherence to tax regulations and ethical standards. Consequently, tax compliance may become a secondary consideration when compared with achieving competitive advantages and client satisfaction.

Richardson (2008) found that higher levels of masculinity are associated with lower tax compliance across countries. Similarly, Bobek et al. (2007) and Seno et al. (2022) reported that competitive and achievement-oriented values may weaken ethical judgment and increase the likelihood of aggressive tax behavior. More recently, Afzali and Thor (2025) demonstrated that competitive organizational cultures encourage more aggressive tax planning practices, reinforcing the view that masculinity may reduce tax compliance. Therefore, tax consultants with stronger masculine orientations are expected to demonstrate lower levels of tax compliance.

H3: Masculinity negatively influences tax consultants' tax compliance.

Uncertainty Avoidance and Tax Compliance

Uncertainty Avoidance describes the degree to which individuals feel uncomfortable with ambiguity and uncertain situations (Hofstede, 2001). Individuals with high uncertainty avoidance generally prefer clear regulations, structured procedures, and predictable outcomes because they seek to minimize uncertainty and reduce potential risks. Consequently, they are more likely to rely on established rules and formal guidelines when making professional decisions, particularly in situations involving legal and regulatory requirements.

In the context of tax consulting, uncertainty avoidance is expected to influence compliance behavior by shaping consultants' attitudes toward tax-related risks and regulatory ambiguity. Tax consultants with high levels of uncertainty avoidance tend to perceive non-compliance as a source of legal uncertainty that may expose both themselves and their clients to tax audits, financial penalties, reputational damage, and potential legal disputes. To minimize these risks, they are more likely to comply with prevailing tax laws, follow standardized reporting procedures, and avoid aggressive tax strategies that involve uncertain interpretations of tax regulations. As a result, stronger uncertainty avoidance encourages more cautious and compliance-oriented professional behavior. Conversely, tax consultants with lower levels of uncertainty avoidance are generally more comfortable operating in uncertain environments and may be more willing to accept regulatory ambiguity when advising clients. Such consultants may be more inclined to adopt innovative or aggressive tax planning strategies that exploit uncertainties in tax regulations to achieve greater financial benefits. Although these approaches may remain legally defensible, they may also reduce the overall level of tax compliance by increasing the likelihood of adopting positions that are more difficult to justify under tax law.

Empirical evidence generally supports this relationship (Kogler et al., 2023; Tsakumis et al., 2007). Although Hamid (2013) reported inconsistent findings, more recent studies emphasize that uncertainty avoidance tends to enhance compliance under effective regulatory environments (Cheng et al., 2024; Puklavec et al., 2025). Therefore:

H4: Uncertainty avoidance positively influences tax consultants' tax compliance.

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Figure 1. Conceptual Framework

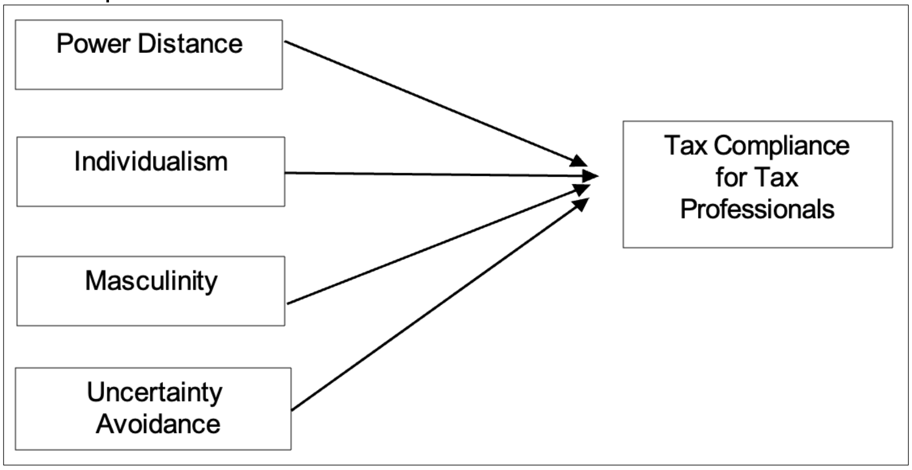

Figure 1 shows that in this study, the tax compliance of tax professionals or consultants will be predicted using Hofstede's cultural dimensions. This study uses Hofstede's cultural factors, which have been used in limited research in Indonesia, while studies in various countries have attempted to link cultural influences to tax compliance.

RESEARCH METHOD

Research Design

This study employed a quantitative explanatory research design to examine the influence of Hofstede's cultural dimensions on tax compliance behavior among tax consultants. An explanatory design was selected because the objective of this study was to test the causal relationship between cultural values (power distance, individualism, masculinity, and uncertainty avoidance) and tax compliance behavior. The study adopted a cross-sectional survey approach, in which data were collected from respondents at a single point in time using a structured questionnaire.

The unit of analysis consisted of registered tax consultants who provide taxation services professionally. The study focuses on tax consultants because they play an important intermediary role between taxpayers and tax authorities, influencing taxpayers' compliance decisions through tax planning, reporting, and professional advice.

Population and Sampling

The population consisted of all tax consultants registered with the Indonesian Tax Consultants Association (*Ikatan Konsultan Pajak Indonesia*/IKPI) Bali Branch, totaling 368 registered tax consultants. Bali was selected because tax compliance in the province remains below the national target established by the Directorate General of Taxes. According to the Ministry of Finance in IFTAA (2023), Bali's annual tax revenue realization reached only approximately 60.42% of the predetermined target in 2023, indicating that tax professionals continue to play an important role in improving tax compliance. Because the population size was relatively manageable, this study employed a saturated sampling (census) technique, whereby all members of the population were invited to participate. A total of 117 completed questionnaires were returned and deemed suitable for analysis, representing the final research sample.

Variable Measurement

The research instrument was adapted from Hamid (2013), which has been widely used to examine the relationship between Hofstede's cultural dimensions and tax compliance behavior. All variables were measured using a seven-point Likert scale ranging from 1

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(Strongly Disagree) to 7 (Strongly Agree). The indicators for each variable are presented in Table 1. The questionnaire was distributed both directly and through Google Forms.

Table 1. Research Variable Indicators

Variables		Statements
Tax Compliance (Y)	1.	If I had the opportunity, I would overstate the business travelling expenses in the tax return
	2.	I would never overstate the business travelling expenses claimed in the tax return
	3.	In the future, I may overstate the business travelling expenses in the tax return
Power Distance (X1)	1.	Junior staff must follow their superiors' instructions in complying with tax laws. Unfair treatment in the company
	2.	A junior staff member must be afraid to disagree with their superiors in complying with tax laws
	3.	Often, a superior is expected to inform junior staff about what to do in complying with tax laws
	4.	Junior staff must always be involved in decision-making
Individualism (X2)	1.	The benefits we enjoy as a society from the amount of tax collected are very important to me
	2.	When complying with tax laws, I only consider the impact on my clients
	3.	I do not care whether society benefits from the amount of tax collected or not, as long as I can enjoy the benefits of that tax
	4.	I will consider the long-term impact on society when complying with tax laws
Masculinity (X3)	1.	I prefer to challenge the tax authorities rather than negotiate with them in tax litigation
	2.	I always feel confident in the decisions I make when complying with tax laws
	3.	I prefer to challenge the tax authorities' decisions rather than negotiate with them
	4.	I always feel confident in making my own tax decisions when handling my clients' tax issues
Uncertainty Avoidance (X4)	1.	The more precise the tax law, the better
	2.	I don't mind if there are differences in tax assessments with the tax authorities
	3.	When complying with tax laws, I avoid taking tax risks because tax risks can lead to
	4.	When complying with tax laws, tax risk is an opportunity

Data Collection

Primary data were collected using a structured questionnaire distributed online through Google Forms. Prior to the main survey, the questionnaire was reviewed to ensure clarity and readability. Participation was voluntary, and respondents were informed that all responses would remain confidential and be used solely for academic research purposes.

Data Analysis

The analysis technique used in this study is multiple linear regression, which is presented as follows:

$$KP = \alpha + \beta 1\, PD + \beta 2\, IND + \beta 3\, MAS + \beta 4\, UA + \varepsilon$$

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Explanation:

KP	: Tax Compliance
α	: Constant
β1 - β4	: Regression coefficients for independent variables
PD	: Power Distance
IND	: Individualism
MAS	: Masculinity
UA	: Uncertainty Avoidance
E	: Error

Based on the regression model, Tax Compliance (KP) is the dependent variable, while Power Distance (PD), Individualism (IND), Masculinity (MAS), and Uncertainty Avoidance (UA) are the independent variables. Multiple linear regression analysis was employed to examine the influence of the four cultural dimensions on tax compliance among tax consultants. This study examined four Hofstede cultural dimensions: power distance, individualism, masculinity, and uncertainty avoidance as independent variables because these dimensions have been most widely applied in previous empirical studies examining tax compliance behavior (Richardson, 2008; Seno et al., 2022; Torgler, 2005; Tsakumis et al., 2007). The terminology "masculinity" was retained to ensure consistency with previous studies and the original measurement instrument.

RESULTS

Respondent Profile

A total of 368 questionnaires were distributed to registered tax consultants who are members of the IKPI Bali Branch. Of these, 117 completed questionnaires were returned and met the criteria for analysis, resulting in a response rate of 31.79%.

Table 2. Respondent Demographics

Category	Subcategory	Frequency	Percentage (%)
Gender	Male	52	44
	Female	65	56
Age	25>	8	6.8
	25-35	32	27.3
	36-45	57	48.8
	>45	20	17.1
Education Level	Diploma	-	-
	Bachelor	68	58.2
	Graduate	49	41.8

Table 2 shows the demographic distribution of the respondents in this study. In terms of gender, the majority of respondents in this study were female, which is in line with the phenomenon that accounting and taxation students at various universities are dominated by female students. Furthermore, the age distribution of respondents is dominated by the 36-45 age range, where tax consultants generally handle more complex clients and are more often involved in tax strategy making. This age range may also be related to career stability and stronger integrity compared to younger tax consultants, thus providing a more accurate picture of the tax compliance behavior of consultants. In terms of education level, the majority of respondents in this study had a bachelor's degree. This is in line with the assumption that a bachelor's degree meets the qualifications to practice as a consultant, supported by relevant tax certifications. Tax consultants with a bachelor's degree generally have a strong technical understanding of tax regulations and

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are directly involved in preparing reports and providing assistance with client tax compliance.

Validity and Reliability Testing

Table 3. Validity Testing

Variable	Item	Corrected Item–Total Correlation	Sig.	Conclusion
Power Distance	PD1	0.689	<0.001	Valid
	PD2	0.656	<0.001	Valid
	PD3	0.510	<0.001	Valid
	PD4	0.639	<0.001	Valid
Individualism	IND1	0.509	<0.001	Valid
	IND2	0.693	<0.001	Valid
	IND3	0.686	<0.001	Valid
	IND4	0.537	<0.001	Valid
Masculinity	MAS1	0.644	<0.001	Valid
	MAS2	0.789	<0.001	Valid
	MAS3	0.726	<0.001	Valid
	MAS4	0.680	<0.001	Valid
Uncertainty Avoidance	UA1	0.551	<0.001	Valid
	UA2	0.557	<0.001	Valid
	UA3	0.642	<0.001	Valid
	UA4	0.579	<0.001	Valid
Tax Compliance	INT1	0.659	<0.001	Valid
	INT2	0.717	<0.001	Valid
	INT3	0.680	<0.001	Valid

The validity of the research instrument was examined using the corrected item–total correlation method. An item was considered valid when the corrected item–total correlation exceeded 0.30, and the significance value was less than 0.05. As presented in Table 3, all measurement items exhibited corrected item–total correlation values ranging from 0.509 to 0.789, with significance values below 0.001. Therefore, all questionnaire items were considered valid and suitable for subsequent analysis.

Table 4. Reliability Testing

Variable	Number of Items	Cronbach's Alpha	Conclusion
Power Distance	4	0.804	Reliable
Individualism	4	0.793	Reliable
Masculinity	4	0.862	Reliable
Uncertainty Avoidance	4	0.777	Reliable
Tax Compliance	3	0.827	Reliable

The reliability of each construct was assessed using Cronbach's Alpha. A construct was considered reliable when the Cronbach's Alpha coefficient exceeded the recommended threshold of 0.70. As shown in Table 4, the Cronbach's Alpha values ranged from 0.777 to 0.862, indicating satisfactory internal consistency for all research variables. Accordingly, the measurement instrument was deemed reliable for hypothesis testing.

Hypothesis Testing

Table 5. Hypothesis Testing Results

Variable		Coeff.	t	p
(Constant)		11.584	3.422	0.001
1	Power Distance	0.275	2.953	0.004

2	Individualism	-0.288	-3.107	0.002
3	Masculinity	-0.189	-2.062	0.042
4	Uncertainty Avoidance	0.183	2.147	0.034
Simultaneous Test (F test)		0.000		
Coefficient of Determination (R^2)		0.485		

Table 5 presents the results of the multiple linear regression analysis. The findings indicate that power distance has a positive and statistically significant effect on tax compliance (β = 0.275, p = 0.004). Individualism has a negative and significant effect on tax compliance (β = –0.288, p = 0.002), while masculinity also shows a negative and significant effect (β = –0.189, p = 0.042). In addition, uncertainty avoidance has a positive and significant effect on tax compliance (β = 0.183, p = 0.034). The F-test result ($p < 0.001$) indicates that the regression model is statistically significant. Furthermore, the coefficient of determination ($R^2 = 0.485$) shows that the four cultural dimensions jointly explain 48.5% of the variation in tax compliance, while the remaining 51.5% is explained by other factors outside the research model.

DISCUSSION

The Effect of Power Distance on Tax Compliance

Table 5 shows that power distance has a positive and significant effect on tax compliance among tax consultants. This finding indicates that respondents with higher power distance orientations tend to demonstrate stronger compliance with tax regulations. The result supports Hofstede's (2001) proposition that individuals who accept hierarchical relationships and legitimate authority are more likely to comply with formal rules and institutional requirements. In the context of tax consulting, respondents who exhibit stronger power distance values may perceive tax authorities as legitimate institutions whose regulations should be respected, thereby encouraging compliance-oriented professional behavior.

These findings also align with the broader literature that emphasizes the role of hierarchical values and authority acceptance in shaping compliance behavior. In societies characterized by high power distance, individuals tend to perceive government institutions and regulatory authorities as legitimate sources of power whose rules should be followed. This perception strengthens the tendency to obey formal regulations, including tax laws, because non-compliance may be viewed not only as a legal violation but also as a form of disrespect toward authority.

In the professional context of tax consulting, such cultural values may encourage consultants to prioritize adherence to official guidelines and regulatory frameworks when advising their clients. Empirical evidence supporting this argument can also be found in the study by Richardson (2008), which shows that countries with higher power distance tend to exhibit higher levels of tax compliance because individuals are more likely to accept government authority and institutional control. Similarly, Seno et al. (2022) suggested that cultures with strong hierarchical orientation often display stronger adherence to formal rules and ethical standards in professional decision-making. Moreover, Kogler et al. (2023) also stated that the perception of power and authority is an important determinant of tax compliance behavior across countries. These findings reinforce the argument that cultural values related to authority and hierarchy can shape the attitudes of tax consultants toward compliance. Therefore, the positive relationship between power distance and tax consultants' compliance observed in this study provides additional evidence that cultural factors play a significant role in influencing professional behavior in the taxation context.

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The Effect of Individualism on Tax Compliance

Table 5 shows that an individualistic culture has a negative effect on tax consultants' compliance. The negative relationship indicates that respondents with stronger individualistic values tend to report lower levels of tax compliance. This finding suggests that tax consultants who prioritize personal achievement and client interests over collective welfare may be more likely to adopt tax strategies that favor clients' financial objectives rather than strict compliance with tax regulations. Conversely, respondents with stronger collectivist values tend to balance professional responsibilities with broader social obligations, thereby encouraging greater compliance.

These results are in line with the findings of Tsakumis et al. (2007), which show that countries with a high level of individualism tend to be non-compliant with tax regulations and engage in tax evasion. Meanwhile, Seno et al. (2022) found that countries with a high level of individualism tend to have high tax compliance, as individuals tend to value their contribution to the country's development. Batrancea et al. (2019), Cheng et al. (2024), and Puklavec et al. (2025) also support the argument that social norms, collectivist values, and tax morale play an important role in encouraging tax compliance behavior. Therefore, individualism can influence how tax consultants balance personal interest, client interest, and social responsibility in making tax decisions.

The Effect of Masculinity on Tax Compliance

The empirical results reveal that Masculinity has a negative and significant effect on tax compliance. This finding indicates that stronger achievement-oriented and competitive values are associated with lower compliance among tax consultants. Masculine culture reflects an orientation towards competition, personal achievement, aggressiveness in achieving goals, and rewards. In the context of taxation, tax consultants in countries with a highly masculine culture tend to pursue financial results and client profits rather than comply with tax obligations. This has the potential to reduce tax compliance because the professional decisions of tax consultants may be influenced by pressure to achieve optimal financial results for clients, even if it means that consultants must use aggressive tax strategies. Bobek et al. (2007), Richardson (2008), and Seno et al. (2022) generally suggest that stronger achievement-oriented values are associated with more aggressive tax behavior and lower compliance. Therefore, the present findings provide further empirical evidence that achievement-oriented cultural values may weaken compliance among tax consultants because professional success tends to be evaluated through client outcomes rather than adherence to tax regulations.

These findings can be further explained by the nature of masculine cultural values, which emphasize performance, competition, material success, and recognition. In a professional environment influenced by masculine values, success is often measured by measurable achievements such as financial performance, client satisfaction, and the ability to deliver economic benefits. In the context of tax consulting, this performance-oriented mindset may encourage consultants to prioritize client interest in reducing tax liability rather than focusing on compliance. This situation may create ethical dilemmas, as consultants may feel pressured to provide aggressive tax planning strategies in order to maintain competitiveness and professional reputation. Such pressure can gradually influence professional judgment and lead to lower compliance behavior when a tax professional justifies tax aggressive strategies as part of legitimate tax planning. Research by Richardson (2008) supports this finding by showing that masculinity is associated with lower tax compliance across countries. Similarly, Bobek et al. (2007) and Seno et al. (2022) found that a result-oriented environment can weaken ethical considerations and increase the likelihood of non-compliant behavior. Masculine culture tends to prioritize achievements and competition over cooperation and social responsibility (Hofstede, 2001). Therefore, the cultural orientation towards achievement and competition can influence the ethical decision-making of tax consultants and ultimately affect their level of compliance. In conclusion, recent findings from Afzali and Thor (2025) show that a competitive culture tends to support more tax planning behavior than a less competitive culture.

The Effect of Uncertainty Avoidance on Tax Compliance

The results indicate that uncertainty avoidance positively influences tax compliance. Tax consultants with stronger preferences for certainty and clear regulations tend to demonstrate higher compliance with tax laws. The findings in this study indicate that countries with a high uncertainty avoidance culture tend to be more compliant with tax regulations. A high uncertainty avoidance culture indicates that individuals feel uncomfortable with uncertain situations and risks and tend to seek certainty through clear standards. In the context of taxation, tax consultants with a high uncertainty avoidance orientation will comply with formal tax regulations to avoid legal risks and other negative consequences, which ultimately encourages higher levels of compliance.

The findings of this study are in line with those of Tsakumis et al. (2007), who found that high uncertainty avoidance is associated with high compliance behavior. Meanwhile, Seno et al. (2022) found something different, namely that tax consultants are more compliant with tax regulations in cultures with low uncertainty avoidance. This study is also inconsistent with research by Hamid (2013), which found that high levels of uncertainty avoidance result in low tax compliance. These findings indicate that higher levels of uncertainty avoidance are associated with greater tax compliance among the respondents. Tax consultants who prefer certainty and structured procedures tend to minimize legal and professional risks by adhering to tax regulations. However, the inconsistent findings reported by Hamid (2013) suggest that the influence of uncertainty avoidance may depend on contextual factors, including regulatory enforcement and the professional environment. Accordingly, the present findings support more recent evidence that uncertainty avoidance strengthens compliance when regulatory frameworks are clear and consistently enforced (Cheng et al., 2024; Puklavec et al., 2025)

These findings also indicate that uncertainty avoidance does not influence tax compliance; rather, it depends on the professional environment, regulatory enforcement, and organizational pressure faced by tax consultants. In countries where tax enforcement is strong and penalties are clear, individuals with high uncertainty avoidance tend to choose compliant behavior; compliance reduces the risk of a tax penalty and legal uncertainty (Kirchler, 2007; Kogler et al., 2023). However, in an environment where tax regulation is complex and open to interpretation, high uncertainty avoidance may instead encourage tax consultants to engage in aggressive tax planning as a way to create certainty for the clients by minimizing future tax risk (Afzali & Thor, 2025; Hamid, 2013). This means that aggressive tax strategies are sometimes perceived not as non-compliance but as a risk management strategy in an uncertain environment (Puklavec et al, 2025).

In the context of Indonesian culture, the relatively low level of uncertainty avoidance combined with high competition among tax consultants may create a professional environment where flexibility and client-oriented strategies are more dominant than strict regulatory compliance. Alm and Torgler (2011) explain that tax compliance is not only influenced by cultural values but also by institutional trust and enforcement systems. Moreover, Cheng et al. (2024) and Gangl et al. (2020) stated that institutional quality, trust in authority, and regulations play an important role in determining tax behavior. Therefore, uncertainty avoidance should be analyzed together with institutional factors, professional ethics, and market competition to better explain tax consultants' behavior, particularly in developing countries such as Indonesia.

Theoretical Implications

This study contributes to the literature on tax compliance by demonstrating that individual-level cultural values remain important determinants of compliance behavior among tax consultants. Unlike previous studies that primarily examined taxpayers, this study extends Hofstede's cultural dimensions to the professional context of tax consultants operating within a self-assessment taxation system. The findings suggest that cultural values influence professional judgement beyond traditional economic deterrence factors, thereby enriching behavioral perspectives on tax compliance.

Practical Implications

The findings provide practical implications for tax authorities and professional associations. The Directorate General of Taxes and the IKPI may incorporate cultural and behavioral aspects into ethics training and professional development programs. Understanding the influence of cultural values may also assist policymakers in designing compliance strategies that complement legal enforcement with behavioral approaches aimed at strengthening voluntary compliance among tax professionals.

CONCLUSION

This study demonstrates that Hofstede's cultural dimensions significantly influence tax compliance among tax consultants. Specifically, Power Distance and Uncertainty Avoidance positively affect tax compliance, whereas Individualism and Masculinity negatively affect tax compliance. These findings indicate that tax compliance among tax professionals is determined not only by regulatory requirements but also by individual cultural values that shape professional judgment and ethical decision-making.

The findings extend the literature on tax compliance by demonstrating that cultural values remain important behavioral determinants of compliance among tax consultants operating within a self-assessment tax system. This study also contributes to the application of Hofstede's cultural dimensions at the individual level by providing empirical evidence from tax professionals rather than taxpayers, thereby enriching the behavioral perspective in taxation research.

From a practical perspective, the findings suggest that the Directorate General of Taxes and professional organizations, such as the IKPI, should incorporate cultural and behavioral aspects into tax compliance strategies. Ethics training, continuous professional education, and certification programs should emphasize not only technical tax knowledge but also ethical decision-making, professional responsibility, and compliance-oriented values. Furthermore, compliance programs may be strengthened by integrating behavioral approaches that encourage voluntary compliance while reinforcing professional integrity among tax consultants. These findings may also assist policymakers in designing tax education and supervision programs that complement traditional enforcement mechanisms with behavioral interventions.

LIMITATION

This study has several limitations. First, the analysis was limited to four Hofstede cultural dimensions, Power Distance, Individualism, Masculinity, and Uncertainty Avoidance, while the remaining dimensions, namely Long-Term Orientation and Indulgence, were not examined. Future studies are encouraged to investigate whether these additional cultural dimensions provide further insights into tax compliance behavior among tax professionals.

Second, this study relied on self-administered questionnaires distributed through Google Forms, which may be subject to response and social desirability bias. Future research may employ mixed-method approaches, such as in-depth interviews or qualitative case studies, to obtain a more comprehensive understanding of how cultural values influence professional decision-making in taxation.

Third, this study focused exclusively on registered tax consultants in Bali. Future research could extend the investigation to tax consultants in other regions of Indonesia or conduct cross-country comparative studies to examine whether the relationships between cultural values and tax compliance remain consistent across different institutional and cultural environments.

Finally, future studies are encouraged to incorporate additional behavioral and organizational variables, such as tax morale, ethical climate, professional commitment, trust in tax authorities, organizational culture, and perceived fairness, in order to develop a more comprehensive model of tax compliance behavior among tax professionals.

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DECLARATION OF CONFLICTING INTERESTS
The authors declare that there are no conflicts of interest regarding the research, authorship, and publication of this article. The authors confirm that the study was conducted independently without any commercial or financial relationships that could be construed as a potential conflict of interest.

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