

Tax Ethics and Professionalism in Accounting: A Systematic Literature Review

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Abstract

Tax ethics has become a crucial issue in the accounting profession amid increasing regulatory pressure and the complexity of global taxation. This study aims to identify trends, thematic focuses, and methodological approaches in tax ethics research through a systematic literature review. 101 Scopus-indexed articles published between 2011 and 2023 were analyzed using co-word analysis with VOSviewer. The study covered 27 countries, applied 78 theories, and was published in 45 journals. Three main groups emerged: tax compliance and ethics, organizational pressure and decision-making, and ethics education. Moral and behavioral approaches dominate the literature, reflecting the multidimensional nature of tax ethics. The prominence of tax compliance and ethics highlights growing concerns about the ethical boundaries of tax planning amid increasing scrutiny of tax avoidance. This research contributes by mapping the intellectual structure of tax ethics research and emphasizing the need for contextual ethics education to strengthen accounting professionalism. Future research is encouraged to explore the role of digitalization, AI, and cross-cultural factors in shaping ethical tax behavior and professional judgment.

Keywords: *Ethics* _1, *Taxation* _2, *Accounting Profession* _3, *Ethics Education* _4,

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INTRODUCTION

Professional ethics are an essential moral foundation in maintaining the credibility and integrity of the accounting profession, especially in the context of taxation, which is full of pressure and ambiguity (Zhang, 2024). Accountants are not only required to comply with technical standards but must also have ethical sensitivity when dealing with tax reporting and compliance dilemmas. Amidst the increasing complexity of regulations and global economic pressures, various issues such as tax manipulation, aggressive tax avoidance, and tax reporting irregularities have come under public and regulatory scrutiny (Winter et al., 2022). Tax scandals worldwide show that ethical issues in taxation remain a serious challenge for the accounting profession.

Ethical issues in accounting are becoming increasingly complex due to market pressures, companies' need to achieve profit targets, and the unequal power relationship between accountants, clients, and regulators. In this context, accountants often face moral dilemmas between maintaining professionalism and succumbing to institutional pressures and the interests of certain parties (Hossain et al., 2024). As a result, even though decisions may technically meet reporting standards, they may not necessarily be ethically sound in substance. This challenge underscores the urgency of ethics education and the reinforcement of moral values in accounting practice (Ibrahim et al., 2024). Professional ethics, as a set of moral norms and professional behavior, is the primary foundation for maintaining service quality, professional integrity, and balancing personal and public interests (Alsayani et al., 2023; Pratama et al., 2024).

In accounting practice, this is realized through compliance with principles such as objectivity, independence, competence, and social responsibility (Anders, 2022). However, applying

these principles often faces operational realities that are full of pressure. Research shows that although accountants understand ethical principles, there is a gap between knowledge and actual behavior in the field (Fauzihardani et al., 2019).

Critical thinking and practice in ethical decision-making (Onumah et al., 2021). Many accounting education programs still emphasize technical aspects without strengthening a solid moral foundation, even though the literature shows that comprehensive ethical education interventions can strengthen the ethical sensitivity of students and young professionals (Stolt et al., 2018). Moreover, cultural challenges, institutional structures, and weak law enforcement in developing countries increase the risk of ethical violations (Stanfill et al., 2016).

Although the literature on accounting ethics is growing, there is still a gap in the systematic mapping of the main research streams and future directions. Most studies focus on technical compliance issues or the short-term effects of ethics education, without delving deeply into the philosophical, psychological, and institutional dimensions (Barrera-Verdugo, 2023). Therefore, there is an urgent need for a systematic review that summarizes existing findings and identifies research gaps and their practical implications in shaping a more ethical future for the accounting profession. This systematic review aims to answer two main questions:

RQ1: What are the main streams of research in accounting ethics in taxation?

RQ2: What is the future direction of tax ethics research?

Through a systematic synthesis of the available literature, this study is expected to provide theoretical and practical contributions to the development of an accounting profession with integrity, as well as serve as a foundation for policymakers and educational institutions in designing strategies to enhance professional ethics, particularly in the field of taxation.

Literature Review

Accounting ethics in taxation refers to applying moral and professional principles in carrying out tax obligations honestly and responsibly. Ethical principles such as honesty, integrity, objectivity, professional competence, confidentiality, and professional conduct form the basis for accountants in dealing with ethical dilemmas related to tax compliance and avoidance (Caniago et al., 2023). In tax practice, accountants are often pressured to maximize the tax efficiency of clients or companies, which in some cases can lead to aggressive tax avoidance practices, even violating legal provisions. Payne et al. (2020) emphasize the importance of maintaining objectivity and compliance with legal standards so accountants do not become entangled in conflicts of interest that undermine professional integrity.

Tax ethics are important in building public trust and tax authority in the accounting profession. Tax reports prepared ethically reflect corporate accountability and social responsibility and support a fair taxation system (Cohen et al., 2020). Strong tax ethics practices also prevent tax data manipulation and fictitious reporting that is detrimental to the state. Ethics are a preventive instrument against fraud and a guideline for decision-making under moral pressure (Shonhadji et al., 2021). Additionally, Díaz-Rodríguez et al. (2023) emphasize that accountants who adhere to ethical codes are better able to resist deviant practices and are more willing to report tax violations they encounter. Therefore, strengthening tax ethics is important for improving the quality of tax reporting and maintaining the accounting profession's reputation as a pillar of transparency and fiscal compliance

RESEARCH METHOD

This study uses a systematic literature review approach to analyze trends and directions in research related to tax ethics in the accounting profession. The database used is Scopus, given its reputation for providing internationally reputable scientific journal articles. The article search process was conducted using the Boolean function on Scopus with the main keywords: "Tax" OR "Ethics." The articles selected were in English, published between 2015 and 2024, and categorized

under Business, Management, and Accounting in the Scopus classification. From the initial search results of 127 articles, a screening process was conducted based on document completeness (PDF), journal ranking in Scimago Journal Rank (SJR), and topic relevance to the focus on ethics in taxation. After going through the screening and selection stages, 101 articles met the criteria for further analysis figure 1.

Figure 1. Literature Review Process

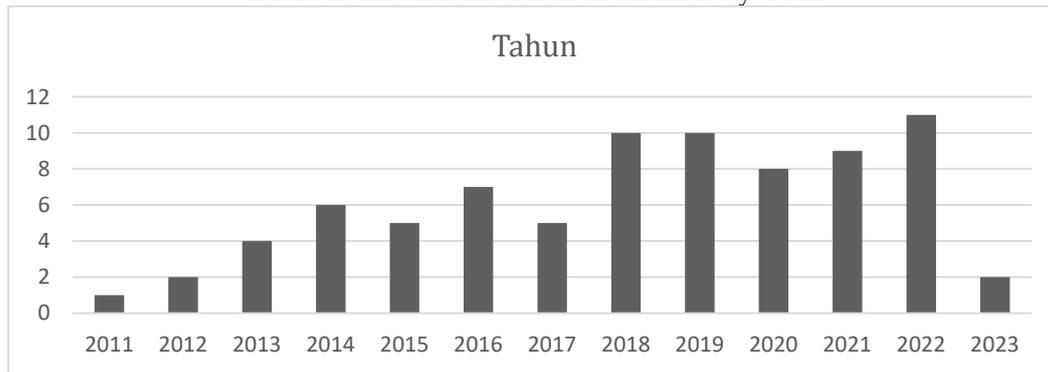
This study follows a step-by-step strategy as suggested by (Mao et al., 2024), namely: (1) the extraction stage (data collection and classification of articles), (2) the analysis stage (identification of trends, theories, and methodologies), and (3) the synthesis stage (thematic mapping and identification of research gaps). This process also considers the balance between the depth and breadth of the literature and the significance of its theoretical and practical contributions. The analysis in this study covers several dimensions, including: (a) distribution of articles based on year of publication, (b) most productive journals and authors, (c) dominant theories used, (d) methodological approaches employed, and (e) authors' countries of origin. To support visual mapping and thematic networks, this study also uses the VOSviewer tool. The results of this mapping help answer two main questions: What are the main streams in the literature on tax ethics? and What is the direction of tax ethics research in the future?

RESULT AND DISCUSSION

Frequency Distribution by years

The increase in publications in 2022 shows that ethical issues in taxation have become a major concern in accounting studies, especially in the post-pandemic context. This phenomenon reflects a growing awareness of fiscal integrity, transparency, and accountability in taxation practices. Additionally, global regulatory dynamics and criticism of the tax aggressiveness of multinational corporations have further driven the urgency of ethical research in tax accounting practices (Lokanan, 2023). As a result, tax ethics is no longer viewed as a peripheral issue but rather as a strategic dimension in governance and professional conduct for accountants.

Table 1. The Distribution of Articles by Year



Journal Distribution and Ranking by Scimagojr

Bibliometric analysis shows that the Journal of Business Ethics is the main publication channel for studying tax ethics issues, contributing 47% of the related articles. This dominance reflects the tendency of researchers to examine moral dilemmas and ethical decisions in tax compliance and avoidance practices through a cross-disciplinary approach (McIntyre-Mills et al., 2019).

Other reputable journals such as the Accounting, Auditing & Accountability Journal and Critical Perspectives on Accounting are widely used in tax ethics research. These two journals focus on structural criticism of the tax system and the behavior of actors in the context of regulation and accountability (Rixen et al., 2022). This reinforces that the ethical dimension of taxation is not limited to normative compliance but also concerns fiscal justice, policy legitimacy, and corporate social responsibility. These findings show that tax ethics studies are multidisciplinary and are often published in journals focusing on business ethics, critical accounting, and ethics education, indicating the urgency of understanding taxation not only as a legal obligation but also as a moral obligation.

Tabel 2. Journal Distribution and Ranking by Scimagojr

| Ranking | Journal | N | % |
|---------|--|----|----|
| Q1 | Accounting, Auditing and Accountability Journal | 4 | 8 |
| Q1 | Accounts of Chemical Research | 2 | 4 |
| Q1 | Business History | 1 | 1 |
| Q1 | Business Horizons | 1 | 1 |
| Q1 | European Accounting Review | 1 | 1 |
| Q1 | Foundations and Trends in Machine Learning | 1 | 1 |
| Q1 | International Business Journal | 1 | 1 |
| Q1 | International Journal of Accounting & Information Management | 1 | 1 |
| Q1 | Journal of Accounting and Public Policy | 1 | 1 |
| Q1 | Journal of Applied Accounting Research | 1 | 1 |
| Q1 | Journal of Business Ethics | 24 | 49 |
| Q1 | Journal of Communication Management | 1 | 1 |
| Q1 | Journal of Consumer Psychology | 1 | 1 |
| Q1 | Journal of Economic Behavior and Organization | 1 | 1 |
| Q1 | Journal of International Business Studies | 1 | 1 |
| Q1 | Journal of Organizational Ethnography | 2 | 4 |
| Q1 | Journal of Services Marketing | 1 | 1 |
| Q1 | Systems Research and Behavioral Science | 1 | 1 |
| Q2 | Asia Pacific Business Review | 1 | 1 |
| Q2 | Australasian Accounting Business and Finance Journal | 1 | 1 |
| Q2 | Cogent Business & Management | 2 | 4 |
| Q2 | Decision Sciences Journal of Innovative Education | 1 | 1 |

| Ranking | Journal | N | % |
|---------|--|---|---|
| Q2 | Economics of Governance | 1 | 1 |
| Q2 | International Journal of Accounting | 1 | 1 |
| Q2 | International Journal of Law and Management | 1 | 1 |
| Q2 | International Journal of Public Administration | 1 | 1 |
| Q2 | International Journal of Wine Business Research | 1 | 1 |
| Q2 | Journal of Financial Reporting and Accounting | 1 | 1 |
| Q2 | Management Systems in Production Engineering | 1 | 1 |
| Q2 | Problems and Perspectives in Management | 1 | 1 |
| Q3 | Accounting Perspectives | 1 | 1 |
| Q3 | International Journal of Managerial and Financial Accounting | 1 | 1 |
| Q3 | Journal of Developmental Entrepreneurship | 1 | 1 |
| Q3 | Journal of Risk and Financial Management | 1 | 1 |
| Q3 | Journal of Tax Reform | 1 | 1 |
| Q3 | Rutgers Business Review | 1 | 1 |
| Q3 | Statistical Journal of the IAOS | 1 | 1 |
| Q3 | Systemic Practice and Action Research | 1 | 1 |
| Q4 | Folia Oeconomica Stetinensia | 1 | 1 |
| Q4 | Journal of the Australasian Tax Teachers Association | 1 | 1 |
| Q0 | Academy of Accounting and Financial Studies Journal | 1 | 1 |
| Q0 | Advances in Accounting, incorporating Advances in International Accounting | 1 | 1 |
| Q0 | Business and Society Review | 1 | 1 |
| Q0 | Business Ethics: A European Review | 1 | 1 |
| Q0 | Espacios | 1 | 1 |
| Q0 | Journal of Accounting, Ethics and Public Policy | 2 | 4 |
| Q0 | Journal of Asian Finance, Economics and Business | 2 | 4 |
| Q0 | Journal of Management and Business Administration. Central Europe | 1 | 1 |
| Q0 | Universal Journal of Accounting and Finance | 1 | 1 |

Research Settings

Based on the distribution of research locations, North America, Australia, the United States, and the United Kingdom are the countries most frequently used as settings for tax ethics studies. North America dominates with 20 publications, followed by Australia and the United States with 6 publications each, and the United Kingdom with the same number. This reflects the high level of attention given to ethical issues in tax systems in countries with mature economic complexity and fiscal structures (Saptono et al., 2024).

These countries generally have strict tax regulation systems and accounting frameworks, prioritizing fiscal accountability and professional integrity as the cornerstones of public financial management (Baud et al., 2021; Christensen et al., 2018). In addition, a long history of tax scandals, such as tax avoidance by multinational companies in the United States and tax avoidance practices in Australia and the United Kingdom, has led to the emergence of literature highlighting the ethical aspects of tax compliance (Akims et al., 2023).

Despite being in the middle position with three publications, Indonesia shows an increasing trend of interest in tax ethics issues. This is driven by the need to strengthen integrity in the national taxation system and support the agenda of bureaucratic reform and fiscal transparency (Adam, 2024). Universities and educational institutions in these countries are also actively integrating ethics education into accounting and taxation curricula to shape the moral competence of future generations of accountants (Twyford et al., 2024).

Tabel 3. Research Settings

| Country | N | Country | N |
|-----------------|----|----------|---|
| Africa | 3 | Israel | 1 |
| Amerika Serikat | 6 | Italy | 1 |
| Amerika Utara | 20 | Jepang | 1 |
| Australia | 6 | Jordan | 1 |
| Belanda | 1 | Korea | 1 |
| Brazilian | 1 | Lucia | 1 |
| China | 5 | Malaysia | 2 |
| Denmark | 3 | Polandia | 1 |
| Eropa | 5 | Prancis | 2 |
| Ghana | 2 | Russia | 2 |
| India | 1 | Slovenia | 1 |
| Indonesia | 3 | Spanyol | 1 |
| Inggris | 6 | Taiwan | 1 |
| Ireland | 1 | | |

Theories

Research in the field of tax ethics shows that various theories have been used to understand taxpayer behavior, ethical decision-making, and accountants' role in tax compliance. From the data presented in Table 4, Ethical Theory is one of the most prominent theories in analyzing ethical dilemmas in tax practice. This theory provides a normative and practical framework that helps explain why individuals or entities choose to comply with or evade taxes based on certain moral principles, such as justice, social responsibility, and integrity (Bailey, 2017; Darmayasa et al., 2022). Additionally, Stakeholder Theory is often adopted to assess the stages of moral development that influence ethical decisions, including tax compliance. This theory emphasizes that tax decisions are not only rational-economic, but are also influenced by an individual's moral level from compliance out of fear of punishment to compliance based on universal ethical principles (Lokanan, 2023). This provides strong justification for the importance of ethics education in shaping ethical tax behavior. Meanwhile, Agency Theory is central in supporting tax ethics through its conceptual framework in financial reporting and fiscal transparency. By integrating accountable and consistent accounting principles, this theory enables accountants to produce reliable tax information, which can be used as a basis for decision-making by tax authorities and the public (Elsayed, 2023). Furthermore, the diversity of this theory reflects the multidisciplinary approach needed to address the complexity of ethical issues in modern taxation.

Tabel 4. Theory

| Teori | N | Teori | N |
|-------------------------------|---|--------------------------|---|
| Accounting Theory | 2 | Legitimacy Theory | 3 |
| Activation Theory | 1 | Management Theory | 1 |
| Agency Theory | 5 | Media Theory | 1 |
| Anomie Theory | 1 | Moral Theory | 2 |
| Based On Social Norm Theory | 1 | Neo-Institutional Theory | 1 |
| Budgeting Theory | 1 | Normative Theory | 1 |
| Cognitive Theory | 1 | Nozick's Theory | 1 |
| Communication Theory | 1 | Organization Theory | 1 |
| Consequentialist Moral Theory | 1 | Pecking-Order Theory | 1 |
| Contract Theory | 1 | Polanyi's Theory | 1 |
| Corporate Culture Theory | 1 | Power Theory | 1 |
| Cover's Theory | 1 | Public Value: Theory | 1 |

| Teori | N | Teori | N |
|--------------------------------------|---|--------------------------------|----|
| Created The Irrelevance Theory | 1 | Resource Dependence Theory | 1 |
| Cumulative Prospective Theory | 1 | Resources Theory | 1 |
| Deontological Theory | 1 | Risk Management Theory | 1 |
| Development Theory | 2 | Scarcity Of Theory | 1 |
| Echelons Theory | 1 | Selfish Theory | 1 |
| Economic Theory | 3 | Seminal Theory | 1 |
| Egoism Theory | 1 | Situated Learning Theory | 1 |
| Emile Durkheim's Sociological Theory | 1 | Slippery Slope Theory | 1 |
| Entitlement Theory | 1 | Social Contract Theory | 1 |
| Equity Theory | 1 | Social Exchange Theory | 1 |
| Ethical Theory | 5 | Social Learning Theory | 1 |
| Expected Utility Theory | 1 | Social Norm Theory | 1 |
| Fairness Theory | 1 | Social Theory | 2 |
| Financialization Theory | 1 | Stakeholder Theory | 10 |
| Fiscal Theory To | 1 | Tax Compliance Theory | 1 |
| For Theory Development | 1 | Tax Theory | 1 |
| Game Theory | 3 | Taxation Theory | 1 |
| Gender Identity Theory | 1 | Teonom Theory | 1 |
| Gender Socialization Theory | 1 | Theory Of Comparative Analysis | 1 |
| Giddens' Theory | 1 | Theory Of Our Constitution | 1 |
| Human Capital Theory | 1 | Theory Of Planned Behavior | 1 |
| Institutional Arbitrage Theory | 1 | Theory Of Planned Behaviour | 4 |
| Institutional Theory | 4 | Theory Of Transaction | 1 |
| Kant's Theory | 1 | Theory On Tax Morale | 1 |
| Kohlberg's Stage-Sequence Theory | 2 | Toward A General Theory | 2 |
| Layer Of Theory | 1 | Trade-Off Theory | 2 |
| Legal Theory | 1 | Utility Theory | 1 |

Research Method

There are several methods used by researchers in their studies. Based on an analysis of 80 reviewed articles, the most dominant research method used is literature review, with a proportion of 54 studies (53.8%). This method is used to systematically collect, evaluate, and synthesize relevant literature to comprehensively understand the topic of ethics and taxation.

Next, the quantitative approach ranks second with 41 studies (41.3%). Within this, the survey method is the most widely used, appearing in 29 studies (28.8%), typically conducted by distributing questionnaires to respondents to measure perceptions, attitudes, or behaviors related to tax ethics. The archival approach was used in 8 studies (7.5%), where historical data such as financial reports or archives were used to analyze specific behaviors or trends. Meanwhile, the experimental approach was found in 5 studies (5.0%), which were generally used to test the cause-and-effect relationship between ethical variables and tax compliance in a controlled manner.

Qualitative approaches were used much less frequently, found in only 4 studies (3.8%), all of which used interview techniques. These interviews aimed to explore in-depth understanding of individuals' perceptions, values, or experiences related to ethical issues in the context of taxation.

Unethical tax behavior can stem from an organizational environment that is permissive of minor violations or a corporate culture that emphasizes results over process. Therefore, organizations must create a value system supporting integrity and professional responsibility (Yulianti et al., 2022). Ethics education and ongoing training are also necessary to strengthen accountants' moral awareness in dealing with complex tax dilemmas.

Ethics and Decision-Making in the Tax Context

Ethical decision-making is a crucial element in accounting practice, especially in the context of taxation, which is fraught with legal ambiguity and external pressures. The ethical decision-making process involves assessing what is right and wrong and considering the impact of each alternative course of action based on prevailing moral values and professional standards (Ishaque, 2021). In certain situations, accountants face ethical dilemmas such as pressure to minimize clients' tax liabilities without violating the law and the principle of fiscal justice.

Research shows that the ability to make ethical decisions is influenced by education, experience, and an individual's level of moral development (Warner et al., 2024). Stakeholder theory of moral development is widely used in the literature to analyze how accountants process information and evaluate ethical actions in the context of taxation. Accountants with high moral awareness tend to reject manipulative practices despite pressure or financial incentives. By understanding ethical principles and integrating them into the decision-making process, accountants can maintain public trust, increase fiscal transparency, and ensure legal and ethical compliance (Romero-Carazas et al., 2024).

Ethics and Innovation in Tax Reporting (Ethics and Innovation in Tax Reporting)

Technological innovation has brought about major changes in how taxes are reported and managed. Automation systems, big data, and artificial intelligence are now widely used in taxation, including in digital audits and tax non-compliance detection (Rahman et al., 2024). However, this digital transformation also poses new challenges in accounting ethics.

Professional accountants must understand and manage digital ethical risks, such as using customer data responsibly, avoiding manipulating algorithms for client gain, and ensuring that technology-based reporting systems uphold the principles of transparency and accuracy (Abad Segura, 2023). In this case, ethics is not only a normative principle, but also a basis for assessing and directing the use of innovation in tax practice.

Recent research highlights the importance of building ethical awareness in designing and implementing tax technology systems. Accountants involved in innovation must ensure that technological development does not neglect the profession's core values, such as honesty, accountability, and legal compliance (Nguyen et al., 2023). Thus, ethics and innovation must go hand in hand to promote efficiency without compromising integrity.

Future Research

Tax Ethics and Challenges for the Accounting Profession

Developments in tax regulation dynamics, global transparency, and the digitization of financial reporting systems present new ethical challenges for the accounting profession (Al-Ttaffi et al., 2021; Atayah et al., 2021). In the future, accountants will be required to comply with tax regulations and demonstrate integrity in addressing complex ethical dilemmas related to tax avoidance and aggressive tax management (Mititelu et al., 2024). Therefore, a thorough study is needed on how accountants navigate between formal compliance and moral responsibility toward the public and the state (Rashid et al., 2023). One relevant area of research is developing a professional ethics model for accountants in taxation, which considers organizational pressures, conflicts of interest, and the influence of work culture on ethical decision-making (Kportorgbi et al., 2023). This study can enrich our understanding of how accountants' internal ethical values can interact with evolving external norms, particularly in a competitive and automated business environment.

In digitalization, the transformation of digital tax systems such as e-filing, e-invoicing, and analytical technology in tax reporting also requires new ethical reflection. Future research could explore how accounting ethics codes should adapt to challenges related to data integrity, taxpayer information protection, and the potential misuse of technology in tax data manipulation (Aidonojie et al., 2024; Salazar et al., 2021). Another interesting aspect is the study of the role of accountants as whistleblowers in tax practices, which can contribute to fiscal accountability and the prevention of tax evasion practices in both the public and private sectors. A deeper understanding of the factors influencing accountants' courage in reporting tax ethics violations, such as organizational support, ethical culture, and legal protection, needs further research. In addition, research on the professional ethos of accountants in ethical tax planning practices is important to create a fair and sustainable taxation system. This includes efforts to distinguish between legal, aggressive, and unethical tax planning and how accountants respond to client pressure and internal incentives.

Future research could also develop approaches to tax ethics education in accounting curricula, equipping prospective accountants with strong reflective and moral reasoning skills to deal with future taxation dilemmas. This is important for shaping a professional identity that is technically competent and highly ethical in dealing with the complexities of the global taxation system.

SIMPULAN

This literature review aims to identify trends and future research directions related to professional ethics for accountants in the period 2015–2022. The analysis was conducted on 98 articles from 27 countries, considering various criteria, such as journal distribution, year of publication, theories used, methodological approaches, and research backgrounds. The reviewed articles utilized 67 theories with diverse research methods, such as quantitative surveys, qualitative studies, in-depth interviews, and literature reviews. Most articles originated from high-reputation journals indexed in Scopus Q1 and Q2, indicating high academic attention to ethical issues in the accounting profession. This phenomenon of professional ethics is cross-national, but it highlights an urgent need in developing countries like Indonesia, where accountants often still face challenges related to integrity and independence. Surveys are the dominant method in professional ethics studies, indicating the importance of individual perceptions and attitudes in understanding ethical dilemmas. These findings have several important implications. First, the accounting profession in various countries, especially developing countries, must strengthen its commitment to ethics through training and strict monitoring systems. The government also strategically promotes accounting ethics education, particularly through supportive policies and educational curricula. Second, this review allows academics to develop interdisciplinary research with more diverse theoretical approaches in discussing ethical issues. Third, the higher education sector is encouraged to intensify research and community service focused on accounting ethics, including building collaboration between practitioners and academics. However, this review has limitations because it relies solely on data from the Scopus database. Therefore, further research is recommended to expand the scope of data sources and use empirical approaches to deepen understanding of the crucial role of ethics in shaping accountants' integrity and professional responsibility.

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