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Professional and Organizational Commitment in Ethical Decision-Making: The Moderating Role of Locus of Control Among Tax Consultants in Bali

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Abstract---*This study examines the effects of professional commitment and organizational commitment on the ethical decision-making of tax consultants in Bali Province, with locus of control as a moderating variable. Ethical decision-making is a critical aspect of the tax consulting profession because it is closely associated with compliance with professional standards, integrity, and professional responsibility in providing taxation services. The increasing demands for professionalism and the complexity of tax regulations require tax consultants to maintain strong commitments to both their profession and organization in order to make ethically responsible decisions. A quantitative approach was employed using Moderated Regression Analysis (MRA). The study involved 393 tax consultants working in Bali Province, with data collected through questionnaires. Multiple linear regression and MRA were applied to examine the direct and moderating effects among the study variables. The results indicate that professional commitment has a positive and significant effect on ethical decision-making. Organizational commitment also has a positive and significant effect on ethical decision-making. Furthermore, locus of control strengthens the relationship between professional commitment and ethical decision-making, as well as the relationship between organizational commitment and ethical decision-making. These findings suggest that tax consultants with a stronger locus of control are more capable of translating professional and organizational values into ethical decisions. The study provides empirical evidence for the literature on ethical behavior in the tax consulting profession and offers practical implications for professional associations and tax consulting firms in strengthening professional commitment, organizational commitment, and locus of control to support more ethical decision-making.*
Keywords---*professional commitment, organizational commitment, ethical decision-making, locus of control, tax consultants.*

Introduction

Tax revenue constitutes an important source of government income and plays a substantial role in supporting national development. In Indonesia, however, the tax revenue ratio remains relatively low compared with that of

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several ASEAN and OECD countries, thereby increasing the importance of improving tax compliance and the effectiveness of the taxation system (Harmana, 2021). At the same time, the complexity and frequent changes in tax regulations can make it difficult for taxpayers to fully understand and fulfil their tax obligations. This condition has increased reliance on tax consultants, who assist taxpayers in interpreting regulations and complying with applicable tax requirements (Nurfebriyantry et al., 2024).

Tax consultants occupy a distinctive position between taxpayers and tax authorities. They assist clients in managing their tax obligations while simultaneously supporting compliance with taxation laws and regulations (Sudiartana & Apriada, 2018, as cited in Christian et al., 2021). This dual role may create ethical dilemmas because tax consultants are expected to protect their clients' interests while maintaining professional integrity and ensuring compliance with applicable regulations. Such situations make ethical decision-making particularly important because the decisions of tax consultants may affect not only their professional credibility but also the integrity and fairness of the taxation system.

Ethical decision-making refers to the process of selecting among alternative courses of action on the basis of ethical principles and moral judgment (Rahayu, 2022; Hayuningtyas, 2019). In professional practice, this process requires tax consultants to balance client interests, professional standards, regulatory requirements, and personal moral responsibility. One factor expected to influence this process is professional commitment. Individuals with strong professional commitment tend to identify with the values, responsibilities, and ethical standards of their profession and are therefore more likely to maintain professional integrity when facing ethical dilemmas (Badrulhuda et al., 2020). From an ethical perspective, strong professional commitment encourages individuals to treat professional norms and moral obligations as important considerations in their decisions. Previous studies have generally found a positive relationship between professional commitment and ethical decision-making (Dewi et al., 2021; Dewi & Dwiyanti, 2018; Fatemi et al., 2018; Putra & Indraswarawati, 2021). However, Kusworo (2019) reported no significant relationship, indicating that the empirical evidence remains inconclusive.

Organizational commitment may also shape ethical decision-making. Individuals who are strongly attached to their organizations are more likely to internalize organizational values, protect organizational reputation, and align their behavior with established ethical standards (Meyer & Allen, 1991, 1997). Strong organizational commitment can therefore encourage employees to consider the broader consequences of their decisions for the organization and its stakeholders. Empirical evidence generally supports a positive relationship between organizational commitment and ethical decision-making (Noviari & Suaryana, 2018; Rahmawati et al., 2025; Sundari et al., 2021; Sutrianta, 2020). Nevertheless, Buchan & Schloemer (2021) found no significant effect, suggesting that organizational commitment alone may not consistently explain ethical decision-making across different professional settings.

The inconsistent findings concerning professional and organizational commitment suggest that individual psychological characteristics may influence the strength of these relationships. One relevant characteristic is locus of control, which reflects an individual's belief regarding the extent to which outcomes are determined by personal actions rather than external forces (Tofiq & Mulyani, 2018). Individuals with a stronger internal locus of control tend to perceive themselves as responsible for the consequences of their actions and may therefore rely more heavily on their own moral judgment when confronting ethical issues. In contrast, individuals with a stronger external orientation are more likely to attribute outcomes to external circumstances, authority, or other factors beyond their personal control.

Accordingly, locus of control may strengthen or weaken the influence of professional and organizational commitment on ethical decision-making. Tax consultants who combine strong professional commitment with an internal locus of control are expected to translate professional norms into ethical behavior more consistently because they perceive themselves as personally accountable for their decisions (Diller et al., 2020). A similar mechanism may operate in relation to organizational commitment, as individuals who identify strongly with organizational values and simultaneously perceive personal control over their actions may be more likely to act consistently with organizational ethical standards. Previous studies indicate that locus of control can moderate the relationship between professional commitment and ethical decision-making (Ratnawati & Budiartha, 2021; Suhakim, 2021; Triyanti & Hama, 2023; Widiyanti & Suhendra, 2025; Windesi, 2023) and the relationship between organizational commitment and ethical decision-making (Azzahra et al., 2023; Nur & Halim, 2024; Triyanti & Hama, 2023; Widiyanti & Suhendra, 2025).

Despite these findings, evidence regarding the ethical decision-making of tax consultants remains fragmented, particularly concerning how locus of control conditions the effects of professional and organizational commitment. This issue is relevant in Bali Province, where expanding economic activities in tourism, trade, services, and investment increase the demand for tax consulting services and expose practitioners to increasingly complex professional and ethical considerations. Therefore, this study examines the effects of professional commitment and organizational commitment on the ethical decision-making of tax consultants in Bali Province and investigates whether locus of control moderates these relationships. By integrating professional, organizational, and individual psychological factors, the study seeks to provide a more comprehensive explanation of ethical decision-making within the tax consulting profession (Putri et al., 2022).

Literature Review and Hypothesis Development

Professional commitment reflects the extent to which individuals identify with, become involved in, and accept the values and objectives of their profession, including its moral and ethical standards (Fauziah, 2019). Individuals with strong professional commitment are more likely to prioritize professional values over personal interests and to maintain ethical standards when confronted with professional dilemmas (Badrulhuda et al., 2020). For tax consultants, professional commitment is particularly important because their work frequently requires balancing client interests with compliance with tax regulations and professional responsibilities.

From an ethical perspective, professional conduct is guided by the moral obligations inherent in an individual's professional role. Tax consultants with strong professional commitment are therefore expected to rely more consistently on professional norms, integrity, and ethical responsibilities when making decisions. Empirical evidence supports this argument, with Fatemi et al. (2018), Dewi & Dwiyanti (2018), Putra & Indraswarawati (2021), and Dewi et al. (2021) reporting a positive relationship between professional commitment and ethical decision-making. Accordingly, the following hypothesis is proposed:

H1: Professional commitment has a positive effect on ethical decision-making.

Organizational commitment reflects an individual's willingness to support organizational objectives, exert effort on behalf of the organization, and maintain membership within it (Fitria & Linda, 2020). In the context of tax consultants, organizational commitment represents the extent to which individuals identify with and remain attached to the values and objectives of their professional organization. Strong organizational commitment may encourage individuals to protect organizational integrity and align their behavior with the ethical standards promoted by the organization.

From an ethical perspective, ethical behavior may be shaped not only by formal rules but also by moral values developed within the organizational environment. When an organization promotes integrity and embeds ethical values in its professional practices, strongly committed members are more likely to internalize those values and incorporate them into their decisions. Previous studies have reported a positive relationship between organizational commitment and ethical decision-making (Noviari & Suaryana, 2018; Sutrianta, 2020; Sundari et al., 2021; Rahmawati et al., 2025). Based on these theoretical and empirical arguments, the following hypothesis is formulated:

H2: Organizational commitment has a positive effect on ethical decision-making.

Locus of control refers to an individual's belief regarding the extent to which events and outcomes can be controlled through personal actions and abilities (Tofiq & Mulyani, 2018). Individuals with an internal locus of control generally believe that the consequences of their actions are largely determined by their own decisions and efforts. In contrast, individuals with an external locus of control are more likely to attribute outcomes to external forces, such as luck, circumstances, or pressure from others.

The effect of professional commitment on ethical decision-making may therefore depend on an individual's locus of control. Tax consultants with strong professional commitment are expected to adhere to professional values and ethical responsibilities; however, this tendency should be stronger among those with an internal locus of control. Such individuals perceive themselves as personally accountable for the consequences of their decisions and are therefore more likely to translate professional values into ethical behavior. Conversely, individuals with a stronger external orientation may attribute outcomes to external pressures, reducing the consistency with which professional commitment is reflected in ethical decisions.

Previous studies provide empirical support for the moderating role of locus of control in the relationship between professional commitment and ethical decision-making (Ratnawati & Budiartha, 2021; Suhakim, 2021; Triyanti & Hama, 2023; Windesi, 2023; Widiyanti & Suhendra, 2025). Accordingly, the following hypothesis is proposed:

H3: Locus of control strengthens the positive effect of professional commitment on ethical decision-making.

Locus of control may also influence the extent to which organizational commitment translates into ethical decision-making. Individuals with an internal locus of control believe that outcomes are primarily determined by their own actions, abilities, and decisions, whereas those with an external orientation tend to associate outcomes with factors beyond their personal control, such as luck, opportunity, or external circumstances (Nowicki, 2016).

Tax consultants who are highly committed to their organization are generally expected to identify with organizational values, maintain loyalty, and protect organizational integrity. When such commitment is accompanied by an internal locus of control, individuals are more likely to perceive themselves as personally responsible for acting consistently with organizational ethical standards. In contrast, individuals with a stronger external locus of control may be more susceptible to situational pressures, thereby weakening the extent to which organizational commitment is translated into ethical decisions. Thus, locus of control is expected to condition the relationship between organizational commitment and ethical decision-making.

This argument is supported by previous studies showing that locus of control moderates the relationship between organizational commitment and ethical decision-making (Triyanti & Hama, 2023; Azzahra et al., 2023; Nur & Halim, 2024; Widiyanti & Suhendra, 2025). Therefore, the following hypothesis is formulated:
H4: Locus of control strengthens the positive effect of organizational commitment on ethical decision-making.

Methods

This study employed a quantitative research design to examine the effects of professional commitment and organizational commitment on the ethical decision-making of tax consultants, with locus of control as a moderating variable. The study was conducted in Bali Province and focused on tax consultants registered with the Indonesian Tax Consultants Association (Ikatan Konsultan Pajak Indonesia/IKPI), Denpasar Branch. The population consisted of 406 registered tax consultants, from which 393 respondents were selected using non-probability purposive sampling. Eligible respondents were tax consultants who held a valid Tax Consultant Practice License and had actively practiced and participated in professional organizational activities during the preceding year. Primary data were collected through a structured questionnaire using a four-point Likert scale. Ethical decision-making was measured using indicators adapted from Wirakusuma (2018), including flexibility, regulatory compliance, fulfillment of client interests, and conduct toward fellow professionals. Professional commitment was also adapted from Wirakusuma (2018) and measured through professional awareness and voluntariness, professional pride, motivation, self-development, and concern for the profession. Organizational commitment was measured using indicators adapted from Noviari & Suaryana (2018), including organizational identification, emotional attachment, intention to remain, sense of belonging, and commitment to organizational interests. Locus of control was measured using indicators adapted from Aryet & Andhaniwati (2021), covering beliefs in personal ability and effort as well as perceptions of external influences such as fate, luck, social circumstances, and influence from others.

Before hypothesis testing, the research instruments were assessed for validity using Pearson correlations and for reliability using Cronbach's alpha, with coefficients above 0.60 considered acceptable. The regression models were subsequently evaluated through normality, multicollinearity, and heteroskedasticity tests. The direct effects of professional commitment and organizational commitment on ethical decision-making were examined through multiple regression, while the moderating role of locus of control was tested using Moderated Regression Analysis (MRA). The moderation model was specified as $Y = \alpha + \beta 1X1 + \beta 2X2 + \beta 3Z + \beta 4X1Z + \beta 5X2Z + e$, where (Y) represents ethical decision-making, (X1) professional commitment, (X2) organizational commitment, and (Z) locus of control. The interaction terms (X1Z) and (X2Z) were used to determine whether locus of control strengthened or weakened the respective relationships. Model adequacy was evaluated using the coefficient of determination (R^2) and the F-test, while individual hypotheses were assessed using t-tests at a 5% significance level.

Results and Discussion

Measurement Quality

The validity and reliability tests confirmed that the measurement instruments were appropriate for further analysis. All item-total correlations exceeded the minimum criterion of 0.30. The correlation coefficients ranged from 0.785 to 0.845 for professional commitment, 0.749 to 0.826 for organizational commitment, 0.723 to 0.811 for ethical decision-making, and 0.782 to 0.823 for locus of control. In addition, all constructs demonstrated high internal consistency, with Cronbach's alpha values substantially exceeding the minimum threshold of 0.60.

Table 1
Summary of Instrument Testing

Construct	Item-Total Correlation Range	Cronbach's Alpha	Assessment
Professional Commitment	0.785–0.845	0.943	Valid and reliable
Organizational Commitment	0.749–0.826	0.957	Valid and reliable
Ethical Decision-Making	0.723–0.811	0.898	Valid and reliable
Locus of Control	0.782–0.823	0.958	Valid and reliable

Primary Data, 2026

These results indicate that all measurement items adequately represented their respective constructs and demonstrated satisfactory internal consistency.

Classical Assumption Tests

Before conducting the moderated regression analysis, the regression model was evaluated for normality, multicollinearity, and heteroskedasticity. Table 2 summarizes the diagnostic results.

Table 2
Summary of Classical Assumption Tests

Assumption	Diagnostic Method	Statistical Result	Criterion	Conclusion
Normality	Kolmogorov–Smirnov	Test statistic = 0.039; p = 0.179	p > 0.05	Residuals were normally distributed
Multicollinearity	Tolerance and VIF	Tolerance = 0.737–0.801; VIF = 1.248–1.356	Tolerance > 0.10; VIF < 10	No multicollinearity
Heteroskedasticity	Glejser test	p = 0.086–0.947 for explanatory and interaction terms	p > 0.05	No heteroskedasticity

Primary Data, 2026

The Kolmogorov–Smirnov significance value of 0.179 indicates that the residuals followed a normal distribution. The tolerance values exceeded 0.10, and all VIF values were substantially below 10, indicating no problematic correlations among the explanatory variables. Furthermore, the Glejser test produced significance values above 0.05 for all variables and interaction terms. Thus, the regression model satisfied the classical assumptions required for subsequent hypothesis testing.

Moderated Regression Analysis

Moderated Regression Analysis (MRA) was employed to examine the direct effects of professional and organizational commitment on ethical decision-making and to determine whether locus of control moderated these relationships.

Table 3
Moderated Regression Analysis Results

Variable	B	Std. Error	Standardized Beta	t	p-value	Result
Constant	25.450	0.128	—	199.338	<0.001	—
Professional Commitment	0.156	0.026	0.228	6.126	<0.001	Significant
Organizational Commitment	0.121	0.019	0.244	6.358	<0.001	Significant
Locus of Control	0.160	0.019	0.320	8.267	<0.001	Significant
Professional Commitment × Locus	0.021	0.004	0.219	5.695	<0.001	Significant

Variable	B	Std. Error	Standardized Beta	t	p-value	Result
of Control						
Organizational Commitment × Locus of Control	0.007	0.003	0.085	2.103	0.036	Significant

Primary Data, 2026

The estimated moderation model is expressed as follows:

$$Y = 25.450 + 0.156X1 + 0.121X2 + 0.160Z + 0.021X1Z + 0.007X2Z$$

where (EDM) represents ethical decision-making, (PC) professional commitment, (OC) organizational commitment, and (LOC) locus of control. Both interaction coefficients are positive and statistically significant. The interaction between professional commitment and locus of control has a coefficient of 0.021 ($p < 0.001$), while the interaction between organizational commitment and locus of control has a coefficient of 0.007 ($p = 0.036$). These results provide statistical evidence that locus of control strengthens both relationships examined in this study.

Model Fit and Explanatory Power

The overall regression model was statistically significant, with an F-statistic of 103.138 and a significance level below 0.001.

Table 4
Overall Model Fit

Model Statistic	Result
R	0.756
R^2	0.571
Adjusted R^2	0.566
Standard Error of Estimate	2.230
F-statistic	103.138
p-value	<0.001

Primary Data, 2026

The R^2 value of 0.571 indicates that professional commitment, organizational commitment, locus of control, and the two interaction terms jointly explain 57.1% of the variation in ethical decision-making. After adjusting for the number of predictors, the model retains an explanatory power of 56.6%. The remaining variation is attributable to other individual, organizational, and situational factors not included in the model. The significant F-statistic further confirms that the model is appropriate for explaining ethical decision-making among tax consultants.

Professional Commitment and Ethical Decision-Making

Professional commitment has a positive and statistically significant effect on ethical decision-making, as indicated by a regression coefficient of 0.156, a t-statistic of 6.126, and a p-value below 0.001. Therefore, H1 is supported. The result indicates that stronger professional commitment is associated with a greater tendency among tax consultants to make ethical decisions.

Tax consultants with strong professional commitment are more likely to identify with professional standards, ethical codes, integrity, and responsibilities attached to their profession. Such commitment provides an internal professional reference when consultants encounter situations in which client interests, regulatory compliance, and professional responsibilities may conflict. Consequently, individuals who place greater importance on professional values are more likely to select alternatives that remain consistent with ethical and professional obligations.

The result is also consistent with the ethical perspective underlying this study. Ethical professional conduct requires individuals to recognize moral obligations arising from their professional roles rather than evaluating decisions solely based on personal benefit. Professional commitment can therefore strengthen adherence to professional principles when tax consultants encounter ethical dilemmas.

This finding supports Fatemi et al. (2018), Dewi and Dwiyanti (2018), Putra & Indraswarawati (2021), and Dewi et al. (2021), who similarly documented a positive relationship between professional commitment and ethical decision-making. The consistency of these findings suggests that professional identification and attachment to professional values remain important determinants of ethical judgment in professional settings.

Organizational Commitment and Ethical Decision-Making

Organizational commitment also has a positive and statistically significant effect on ethical decision-making, with a coefficient of 0.121, a t-statistic of 6.358, and a p-value below 0.001. Thus, H2 is supported. Higher organizational commitment is therefore associated with a stronger tendency to make ethical decisions.

Organizational commitment reflects emotional attachment, loyalty, identification, and a sense of belonging to an organization. Tax consultants who are strongly committed to their professional organization are more likely to consider organizational values, reputation, and expectations when making professional decisions. When ethical principles and integrity are incorporated into organizational norms, highly committed members have stronger incentives to behave consistently with those principles.

From an ethical perspective, professional decisions are influenced not only by formal regulations but also by moral values developed and reinforced within the organizational environment. Individuals who perceive themselves as an integral part of the organization may be particularly concerned with preserving its legitimacy and reputation. Ethical conduct consequently becomes a mechanism through which organizational members demonstrate their commitment to organizational values.

The result is consistent with Rahmawati et al. (2025), Sundari et al. (2021), Sutrianta (2020), and Noviari & Suaryana (2018), who reported that organizational commitment positively influences ethical decision-making. These findings emphasize that organizational attachment can function as an important contextual mechanism supporting ethical professional conduct.

Moderating Role of Locus of Control in the Relationship between Professional Commitment and Ethical Decision-Making

The interaction between professional commitment and locus of control is positive and statistically significant (($B=0.021$), ($t=5.695$), $p < 0.001$). Therefore, H3 is supported, indicating that locus of control strengthens the positive relationship between professional commitment and ethical decision-making. This finding implies that professional commitment becomes more strongly associated with ethical decision-making when tax consultants possess a stronger locus of control. In particular, consultants with a stronger internal orientation perceive the consequences of their professional decisions as resulting from their own actions and judgments. This sense of personal responsibility reinforces their willingness to translate professional commitment into actual ethical decisions.

Professional commitment alone may provide knowledge of and attachment to ethical professional standards; however, internal locus of control provides an additional psychological mechanism through which individuals assume responsibility for implementing those standards. Tax consultants who believe that they personally control the consequences of their actions are less likely to attribute ethically problematic outcomes exclusively to clients, supervisors, external pressures, or circumstances.

This mechanism is consistent with the ethical perspective that moral conduct originates partly from an individual's recognition of personal responsibility. A stronger internal locus of control therefore reinforces the effect of professional commitment because professionally committed individuals are more willing to accept personal accountability for decisions made in the course of their work.

The result is consistent with Widiyanti & Suhendra (2025), Triyanti & Hama (2023), Windesi (2023), Ratnawati & Budiartha (2021), and Suhakim (2021), who found that locus of control moderates the relationship between professional commitment and ethical decision-making.

Moderating Role of Locus of Control in the Relationship between Organizational Commitment and Ethical Decision-Making

The interaction between organizational commitment and locus of control is also positive and statistically significant (($B=0.007$), ($t=2.103$), $p = 0.036$). Accordingly, H4 is supported. The result demonstrates that locus of control strengthens the positive relationship between organizational commitment and ethical decision-making, although the magnitude of this interaction is smaller than that observed for professional commitment.

Tax consultants with strong organizational commitment tend to identify with organizational values, demonstrate loyalty, and seek to protect organizational reputation. When this commitment is accompanied by a stronger internal locus of control, consultants are more likely to perceive ethical behavior as a matter of personal responsibility rather than simply compliance with organizational expectations. This combination can strengthen the translation of organizational commitment into ethically responsible professional decisions.

The result also highlights the interaction between organizational and individual psychological factors. Organizational commitment establishes attachment to collective values, whereas locus of control determines the extent to which individuals perceive themselves as personally responsible for implementing those values. A stronger internal locus of control can therefore make organizational ethical values more consequential for individual decision-making.

This finding supports Triyanti & Hama (2023), Azzahra et al. (2023), Nur & Halim (2024), and Widiyanti & Suhendra (2025), who reported that locus of control plays a moderating role in the relationship between organizational commitment and ethical decision-making.

Overall, the findings demonstrate that ethical decision-making among tax consultants is shaped by both professional and organizational commitment. More importantly, locus of control strengthens both relationships, indicating that professional and organizational values are more likely to translate into ethical decisions when individuals perceive greater personal responsibility for the consequences of their actions. These findings reinforce the importance of considering professional, organizational, and psychological factors simultaneously when explaining ethical behavior in the tax consulting profession.

Conclusion

This study examines the effects of professional commitment and organizational commitment on ethical decision-making among tax consultants in Bali Province, with locus of control as a moderating variable. Based on data from 393 tax consultants, the findings demonstrate that both professional commitment and organizational commitment have positive and significant effects on ethical decision-making. These results indicate that tax consultants who identify strongly with professional values and who demonstrate a high level of attachment to their organizations are more likely to make decisions that are consistent with ethical principles and professional responsibilities.

The study further finds that locus of control strengthens the positive relationships between professional commitment and ethical decision-making and between organizational commitment and ethical decision-making. This suggests that professional and organizational commitments are more likely to be translated into ethical behavior when tax consultants possess a stronger sense of personal responsibility and control over the consequences of their actions. Overall, the findings emphasize that ethical decision-making in the tax consulting profession is shaped not only by professional and organizational factors but also by individual psychological characteristics. The results therefore provide empirical support for an integrated perspective in which professional values, organizational attachment, and locus of control jointly contribute to ethical decision-making among tax consultants.

Managerial Implications

The findings provide practical implications for tax consulting firms and professional associations, particularly the Indonesian Tax Consultants Association *(Ikatan Konsultan Pajak Indonesia/IKPI).* First, the positive effect of professional commitment indicates the importance of continuously strengthening tax consultants' identification with professional values, ethical standards, and responsibilities. Professional associations can support this objective through regular ethics training, continuing professional development, case-based discussions, and programs that reinforce awareness of professional codes of conduct. These initiatives should not be limited to technical tax knowledge but should also emphasize ethical judgment and professional responsibility when consultants face conflicts between client interests and regulatory obligations.

Second, the positive effect of organizational commitment suggests that tax consulting organizations should create working environments that encourage employees and members to identify with organizational values and ethical standards. Clear ethical policies, consistent leadership behavior, transparent internal procedures, and recognition of ethical conduct can strengthen employees' sense of belonging and reinforce the importance of integrity in professional practice. Organizations should also ensure that performance targets and client-service expectations do not create incentives that conflict with professional or regulatory obligations.

Third, the moderating role of locus of control indicates that strengthening personal accountability may enhance the effectiveness of both professional and organizational commitment. Tax consulting firms and professional associations may therefore incorporate personal responsibility, ethical self-reflection, and independent judgment into professional development programs. Scenario-based ethics training can be used to expose consultants to realistic ethical dilemmas and encourage them to take responsibility for the consequences of their professional decisions rather than attributing outcomes solely to clients, supervisors, or external circumstances.

Finally, the findings suggest that ethical decision-making should be managed as a combination of professional standards, organizational culture, and individual accountability. Tax consulting firms and professional bodies should therefore adopt an integrated approach to ethics management by simultaneously strengthening professional commitment, organizational commitment, and individual responsibility. Such an approach can help create a professional environment in which ethical behavior is not treated merely as formal compliance, but as an internalized responsibility in providing tax consulting services.

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