

P-ISSN  
E-ISSN  
Available  
DOI

: 0000-0000  
: 3047-602X  
: <https://jurnalhafasy.com/index.php/oikonomia>  
: <https://doi.org/10.61942/oikonomia.v3i1.506>

Vol. 3. No. 1, December 2025

### Professional Tax Consultant Support for Taxpayer Compliance Optimization

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Received: November 02, 2025  
Revised: December 14, 2025  
Accepted: November 10, 2025  
Published: December 26, 2025

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**Abstract:** Taxpayer compliance is a critical component in sustaining national revenue, particularly within increasingly complex and digitalized tax systems. This study analyzes the role and professional support of tax consultants in optimizing taxpayer compliance in Indonesia. A Systematic Literature Review (SLR) was employed, involving identification, screening, eligibility assessment, and thematic analysis of 22 relevant academic publications. The findings indicate that tax consultants play a strategic role in strengthening both formal and substantive compliance through educational, administrative, and advocacy functions, including assistance with taxpayers' digital adaptation. However, the review also reveals the ambivalent nature of tax consultants' roles, particularly when service orientation promotes aggressive tax planning that may weaken substantive compliance. Optimizing consultant support requires stronger professional regulation, enhanced digital competencies, technological integration, and collaborative governance between practitioners and tax authorities. This study concludes that tax consultants can serve as strategic partners in improving taxpayer compliance, provided that regulatory frameworks, ethical standards, and compliance ecosystems are systematically reinforced.

**Keywords :** digital taxation, professional ethics, tax compliance, tax consultants, tax regulation.

P-ISSN  
E-ISSN  
Available

: 0000-0000  
: 3047-602X

Vol. 3. No. 1, December 2025

: <https://jurnalhafasy.com/index.php/oikonomia>

## INTRODUCTION

Tax compliance is the main foundation of a successful modern taxation system because it determines the stability of state revenue and the effectiveness of national development. In Indonesia, the challenge of increasing taxpayer compliance remains a strategic issue, marked by a low tax ratio of 10.4% in 2023, far below the OECD average of 34% (OECD, 2022). This disparity indicates a significant gap in the capacity of the national taxation system to secure state revenue. One of the factors contributing to low compliance is the complexity of tax regulations, rapid policy changes, and the low level of tax literacy among taxpayers, especially in the MSME segment and non-employee individual taxpayers. In this context, the role of tax consultants as professionals who provide technical support, education, and compliance assistance has become increasingly crucial as intermediaries between taxpayers and tax authorities.

Globally, tax consultants have been recognized as strategic actors in strengthening taxpayer compliance, especially in countries with complex taxation systems. Tan & Sawyer (2021) emphasize that tax consultants have a strong influence in shaping taxpayer compliance behavior by increasing understanding of regulations, reducing uncertainty, and simplifying administrative processes. Another study in Australia found that tax consultants serve as trusted intermediaries who help taxpayers interpret rules and reduce the risk of reporting errors (Seno et.al, 2022). In addition, research by Kamarudin et al. (2024) in Malaysia shows that the support of tax consultants can improve MSME reporting compliance because they are a source of explanation of rules and assistance in the administrative process. These international findings show that, theoretically and empirically, tax consultants contribute significantly to strengthening taxpayer compliance.

In the Indonesian context, tax consultants play an equally important role,

especially after the enactment of the Taxation Harmonization Law (UU HPP), which changed many aspects of taxation, from income tax rates and VAT to digital administrative obligations. The magnitude of these tax policy changes requires taxpayers to understand the new provisions and quickly adjust their tax administration. According to a report by the Directorate General of Taxes (DGT) (2023), many taxpayers still face difficulties in understanding the latest regulations, as evidenced by the high error rate in filling out Annual Tax Returns (SPT), which is around 21% for non-employee individual taxpayers. These errors are largely due to a lack of ability to calculate tax obligations, a lack of understanding of deduction and reporting provisions, and difficulties navigating digital applications such as e-filing and e-bupot. In such circumstances, the professional support of tax consultants can help taxpayers fulfill their tax obligations more accurately and on time.

The role of tax consultants is increasingly important in the era of tax digitalization. The DGT has implemented a core tax system, compliance risk management, and various digital innovations that change the interaction between taxpayers and tax authorities. The digital taxation system requires accurate information, complete documentation, and comprehensive risk assessment. Hesami et al., (2024) emphasize that the digitization of the taxation system increases transparency, but also increases the risk of administrative non-compliance for taxpayers who do not have sufficient knowledge. In situations like this, tax consultants play a role in ensuring that taxpayers can fulfill their reporting, documentation, and audit obligations with the correct standards in accordance with regulations. Thus, the professionalism and quality of tax consultant services are factors that greatly influence taxpayer compliance behavior.

A number of studies in Indonesia show that taxpayers who use tax consultant services

P-ISSN  
E-ISSN  
Available

: 0000-0000  
: 3047-602X

Vol. 3. No. 1, December 2025

: <https://jurnalhafasy.com/index.php/oikonomia>

tend to have higher compliance rates. Nkundabanyanga et al., (2017) found that taxpayers' perceptions of the benefits of tax consulting are positively related to formal and material compliance. Ratnasari (2025) also reported that tax consultants can reduce taxpayer uncertainty in implementing new rules, especially in the context of changes in digital tax policy. However, the effectiveness of the role of tax consultants is not only determined by the quality of the services they provide, but also by their integrity and professional ethics. Seno et al., (2022) warns that tax consultants who do not prioritize ethics can push clients toward aggressive tax planning, which has the potential to reduce voluntary compliance and violate the spirit of the regulations even if it does not directly violate the law. Thus, analysis of the professional support of tax consultants cannot be separated from the aspects of service quality, professional ethics, and regulatory clarity regarding their role.

In a recent literature review, there are several research gaps that need to be addressed. First, the study "Tax Advisor Services and Tax Compliance Among SMEs" by Kamarudin et al. (2024) only focuses on MSMEs and has not examined the dynamics of individual taxpayer compliance, which is actually the largest user of tax consultant services in Indonesia. Second, the study "The Role of Tax Agents in Enhancing Compliance" by Tan & Sawyer (2021) criticizes the importance of the quality of tax consultant services, but does not discuss how tax digitization in Indonesia affects the effectiveness of such professional support. Third, the study "Perceived Usefulness of Tax Consultants in Developing Countries" by Nkundabanyanga et al., (2017) discusses taxpayers' perceptions of the usefulness of tax consultants, but does not analyze how the role of tax consultants interacts with tax reforms such as the HPP Law, CRM implementation, and the DGT digital system.

These three gaps indicate that there is room for research to examine the professional

support of tax consultants in the context of Indonesia's modern tax reform, which is based on technology and risk-based compliance. The novelty of this research lies in its focus on combining three main elements: the professionalism of tax consultants, the digitization of taxation in Indonesia, and the dynamics of modern taxpayer compliance.

This study offers an integrative perspective on how the role of tax consultants not only includes traditional administrative assistance but also includes digital adaptation assistance, interpretation of new regulations, and technology-based non-compliance risk reduction. By adopting the Systematic Literature Review (SLR) method, this study presents a comprehensive analysis based on the latest empirical evidence from various relevant contexts.

The objective of this study is to analyze how the professional support of tax consultants contributes to the optimization of taxpayer compliance in Indonesia. Specifically, this study aims to identify the most effective forms of professional support, understand the relationship between the quality of tax consultant services and taxpayer compliance, and evaluate the influence of tax digitalization on the effectiveness of the role of tax consultants. The results of this study are expected to provide strategic recommendations for policymakers, tax consultant associations, and taxpayers in order to strengthen voluntary compliance and improve the effectiveness of the Indonesian taxation system.

## METHOD

This study uses the Systematic Literature Review (SLR) method to conduct a systematic review of research results discussing the professional support of tax consultants in improving taxpayer compliance. The SLR method was chosen because it is capable of presenting a comprehensive and structured synthesis of knowledge through the process of identification, selection, evaluation, and critical analysis of scientific literature related to the phenomenon being studied (Snyder, 2019). In the context of taxation, SLR

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E-ISSN  
Available

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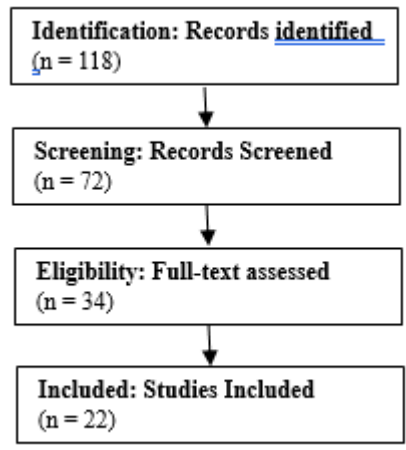
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is relevant given the large number of empirical and conceptual studies discussing the role of tax consultants, service quality, tax literacy, and their relationship with taxpayer compliance behavior in various countries. This approach allows researchers to obtain a comprehensive picture of the factors that influence the effectiveness of tax consultant support and to identify patterns or trends in previous research results.

The SLR process was carried out through four main stages, namely literature identification, initial selection (screening), eligibility checking, and determination of literature included in the analysis. Data sources were obtained from international academic databases such as Scopus, ScienceDirect, JSTOR, Google Scholar, and Emerald Insight using the keywords: “tax consultant,” “tax agent,” “tax compliance,” “taxpayer behavior,” “professional tax services,” and “tax system modernization.” The search was limited to scientific articles, academic books, and research reports published in the last ten years to maintain the relevance of the topic to modern taxation developments (Xiao & Watson, 2019). The inclusion criteria included literature that directly discussed the relationship between tax consultants and taxpayer compliance, the quality of tax consultant services, or the impact of technology on the role of tax consultants. Meanwhile, literature that was opinion-based, not peer-reviewed, or irrelevant to the research focus was excluded from the analysis process.

In the final stage, all eligible articles were analyzed using a thematic analysis approach to identify patterns, similarities, and differences in findings related to the forms of professional support provided by tax consultants and their impact on taxpayer compliance. Thematic analysis allows researchers to group findings into main themes such as service quality, tax literacy, taxation technology, professional ethics, and the relationship of trust between tax consultants and taxpayers (Braun & Clarke, 2021). This approach helps to produce a deep understanding of the factors that strengthen or

hinder the effectiveness of tax consultants in improving taxpayer compliance.



The diagram shows that of the 118 pieces of literature identified, only 22 articles met all the criteria and were analyzed further. This rigorous selection process was carried out to ensure that the research conclusions were based on high-quality literature relevant to the research objectives.

**RESULTS AND DISCUSSION**  
**The Role of Tax Consultants in Improving Taxpayer Compliance**

The role of tax consultants as professionals in the modern taxation system is not limited to helping taxpayers fulfill their administrative obligations, but also includes educational and consultative functions that can improve taxpayers' understanding, readiness, and commitment to comply with tax regulations. In international literature, tax consultants are often positioned as intermediaries who bridge the complexity of tax regulations with taxpayers' ability to fulfill their formal and material obligations (Tan & Sawyer, 2021). This role is becoming increasingly important in developing countries, including Indonesia, where tax literacy tends to be low and tax regulations undergo relatively rapid changes.

Thus, tax consultants serve as a source of knowledge and advisors who help taxpayers understand the rules, reduce the risk of errors, and improve the quality of tax reporting. The consultative role of tax consultants is closely

P-ISSN

: 0000-0000

Vol. 3. No. 1, December 2025

E-ISSN

: 3047-602X

Available

: <https://jurnalhafasy.com/index.php/oikonomia>

related to improving taxpayers' tax literacy. Many taxpayers, especially MSME players and non-employee individuals, find it difficult to understand basic taxation concepts such as taxable income, tax credits, cost deductions, or final income tax provisions.

A study by Kamarudin et al. (2024) shows that the use of tax consultant services can improve taxpayers' understanding of the tax calculation process and the filling out of tax returns, thereby reducing the possibility of unintentional violations due to ignorance. In Indonesia, Ratnasari's (2025) research also found that tax consultants help taxpayers understand new provisions introduced through the HPP Law, especially those related to changes in rates and digital reporting mechanisms. Therefore, the professional support of tax consultants not only facilitates administrative obligations but also contributes to improving tax literacy, which has an impact on long-term compliance.

In addition to tax literacy, the quality of tax consultant services is also a significant factor in determining the extent of their contribution to taxpayer compliance. Competent, responsive, and highly ethical tax consultants are more likely to influence taxpayers to be compliant and maintain voluntary compliance behavior (Seno et al., 2022). Service quality includes accuracy in providing information, the ability to explain compliance risks, and professionalism in handling tax documents. Nkundabanyanga et al., (2017) show that taxpayers' perceptions of the quality of tax consultant services are positively related to formal compliance levels, such as timeliness of reporting and accuracy of tax liability calculations. This means that taxpayers who trust the competence of tax consultants are more likely to exhibit high formal compliance behavior because they feel confident that the assistance provided is in accordance with regulations.

The strategic role of tax consultants is also evident in helping taxpayers avoid administrative violations that often occur due to technical errors. In the era of tax digitalization, document upload errors, incorrect data input in e-filing, and a lack of understanding of electronic systems are

common issues (Hesami et al., 2024). Tax consultants help bridge the digital capability gap of taxpayers by providing technical assistance, ensuring that all uploaded documents meet the requirements, and verifying data to prevent errors. This is important considering the increasing number of digital-based taxation provisions, such as e-Bupot Unifikasi, e-Faktur 3.0, and the implementation of the core tax system. The role of consultants in ensuring the accuracy of digital data not only reduces the risk of sanctions but also strengthens taxpayers' confidence in the modern taxation system.

In addition to their administrative and educational functions, tax consultants also have an advocacy role, which is to assist taxpayers in resolving disputes or differences of opinion with the tax authorities. Under certain circumstances, taxpayers need professional assistance to deal with tax audits, objections, or appeals. Seno et al., (2022) research shows that the assistance of tax consultants in dispute processes can reduce taxpayers' fear of the risk of audits and provide a sense of security in carrying out their tax obligations. Thus, the presence of tax consultants can increase taxpayers' tax morale by strengthening their sense of security, procedural justice, and information balance between taxpayers and tax authorities.

However, the effectiveness of the role of tax consultants also depends heavily on professional ethics. Tax consultants who prioritize compliance ethics can become agents that strengthen voluntary compliance among taxpayers. Conversely, consultants who prioritize aggressive tax planning strategies can reduce taxpayer compliance and undermine the integrity of the taxation system. Tan & Sawyer (2021) emphasize that tax consultants can have two sides it is increasing compliance or encouraging tax avoidance practices. Therefore, ethics and integrity are key factors in determining the professional contribution of tax consultants to taxpayer compliance. In Indonesia, tax consultant associations play an important role in monitoring the ethics of their members and ensuring that professional services are in line

P-ISSN  
E-ISSN  
Available

: 0000-0000  
: 3047-602X

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: <https://jurnalhafasy.com/index.php/oikonomia>

with the principles of fiscal compliance and transparency.

The contribution of tax consultants to taxpayer compliance also needs to be viewed from the perspective of trust. In many studies, taxpayers' trust in tax consultants increases their tendency to follow the professional advice given, including in terms of reporting, documentation, and tax calculation. According to research by Kamarudin et al. (2024), taxpayers' trust in consultants has been proven to be a significant predictor of voluntary compliance. In the Indonesian context, this trust is even more important because many taxpayers still consider the tax system to be complex, difficult to understand, and subject to frequent changes. Thus, tax consultants play a role in creating a psychological environment that is more conducive to taxpayer compliance.

Overall, the role of tax consultants in improving taxpayer compliance covers four main aspects: educational, administrative, advocacy, and psychological. From an educational perspective, consultants help taxpayers understand regulations and the risks of non-compliance. From an administrative perspective, consultants ensure that taxation procedures are carried out accurately and on time. From an advocacy perspective, consultants provide assistance in dealing with legal processes or audits. Meanwhile, from a psychological perspective, consultants provide a sense of security and trust that strengthens voluntary compliance. Thus, the professional support of tax consultants is an important element that shapes taxpayer compliance behavior in Indonesia's modern taxation system.

### **The Dynamics, Risks, and Ambivalence of the Role of Tax Consultants in Taxpayer Compliance**

Although various studies confirm that tax consultants play a positive role in improving taxpayer compliance, the literature also points to the ambivalent side of this role. On the one hand, tax consultants are positioned as compliance agents who help taxpayers understand, implement, and fulfill their tax obligations appropriately. On the

other hand, tax consultants also have the potential to become facilitators of aggressive tax avoidance strategies as long as they remain within the formal legal corridor (Pinheiro et al., (2021)). This ambivalence shows that tax consultants cannot automatically be assumed to be a factor that strengthens compliance; their contribution depends on a combination of professional ethics, economic incentives, and the regulatory framework that governs their behavior. Thus, an analysis of the professional support of tax consultants for taxpayer compliance must consider both the positive dimensions and the risks inherent in this profession.

One critical aspect that has been widely highlighted is the dualism of the tax consultant's role. Misbahruddin et al. (2025) argues that tax consultants are in a dual position: as agents of the state who should help make tax collection more effective, and as agents of clients who have an interest in legally minimizing their tax burden. This dualism creates a normative tension between the fiscal interests of the state and the economic interests of clients. When the pressure of competition in the tax services market is high, tax consultants who only follow the orientation of their clients risk encouraging aggressive tax planning practices that reduce substantive compliance even though they remain formally "compliant." It is at this point that professional ethics, the code of ethics of the tax consultant association, and the intensity of state supervision become the distinguishing factors in whether the role of tax consultants tends to strengthen or weaken compliance (Misbahrudin et al., 2025).

A number of international studies show that the influence of tax consultants on compliance is not singular, but highly contextual. Seno et al., (2022), in his study of individual taxpayers in Australia, found that professional advice from tax consultants can increase formal compliance, but in some cases it also correlates with complex tax avoidance strategies that are difficult for authorities to monitor. This is in line with Scarpa & Signori's (2023) study, which classifies the literature on the role of tax agents into two broad groups: those who see them as

P-ISSN

: 0000-0000

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E-ISSN

: 3047-602X

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compliance enablers and those who see them as avoidance facilitators. Thus, the professional support of tax consultants for the optimization of taxpayer compliance cannot be understood linearly; it must be placed in an analytical framework that recognizes both the potential for positive contributions and the risk of distortion to the tax base.

When viewed from the perspective of compliance theory, the position of tax consultants lies at the intersection of the economic-deterrence model and the fiscal psychology model. Bhutta et al. (2019) explains that tax compliance is not only influenced by the probability of sanctions and fines, but also by psychological factors such as trust, perceptions of fairness, and social norms. Within this framework, tax consultants can function as agents who shape taxpayers' perceptions of the tax authorities. Consultants who emphasize the importance of compliance and explain the long-term risks of tax avoidance can strengthen tax morale and taxpayers' trust in the system (Pinheiro et al., (2021)). However, if consultants normalize "cunning" but legal practices, they can change taxpayers' perspectives so that compliance is perceived only as a tactic to avoid sanctions, rather than a normative commitment to national obligations.

The ambivalence of the role of tax consultants is also particularly evident in the context of low-income and developing countries. Occhiali's (2023) study shows that in low-income countries, the existence of tax agents can improve the quality of tax return filing and reduce audit corrections, but at the same time has the potential to widen the gap between taxpayers who have access to professional services and those who do not. Taxpayers who can afford consultants obtain services that reduce the risk of sanctions and optimize tax benefits, while small taxpayers without access to professional services continue to face a complex and costly system (Occhiali & Kalyango, 2021). This situation can lead to compliance disparities that are not only administrative in nature but also have implications for the fairness of the tax burden distribution. Thus, the professional support of tax consultants must be analyzed not only

from the perspective of aggregate compliance effectiveness but also from the aspects of fiscal fairness and service accessibility. In terms of the complexity of the tax system, various studies confirm that increased complexity drives greater taxpayer dependence on consultants. The tax complexity index developed by Hoppe et al. (2019) shows that in systems with high compliance burdens and complexity, the role of tax practitioners becomes increasingly decisive in terms of both high compliance costs and the quality of tax reporting. The more complex the tax system, the stronger the bargaining position of tax consultants as specialist service providers who "translate" the rules to taxpayers (Idrus, 2024). A critical analysis from a public policy perspective needs to question whether overly complex policies indirectly create structural dependence on consultant services, which could ultimately shift some of the state's educational functions to the private sector.

In the Indonesian context, this dynamic is also evident in studies examining the role of tax consultants in the corporate sector. Umar et al., (2019) shows that tax consultants contribute positively to the compliance of manufacturing companies when their professional services are integrated with strong corporate governance, particularly through audit committees and internal oversight mechanisms. On the other hand, Misbahruddin et al. (2025) warns that without a clear supervisory framework, tax consultants can be exploited to design aggressive tax saving schemes, which are formally compliant but substantively reduce state revenue. These findings indicate that the effectiveness of tax consultants' professional support in optimizing compliance is highly determined by the organizational context, governance design, and managerial orientation of the company.

SLR analysis also indicates that the digital transformation of taxation is changing the nature of tax consultant support. Digitalization through e-filing, e-invoicing, and core tax systems has reduced some administrative barriers, but it does not necessarily eliminate the need for professional services. Instead, tax consultants are shifting from mere form fillers to strategic advisors

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: 0000-0000

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Available

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who help integrate financial information systems with tax requirements and risk management (Baseka, 2022; Umar et al, 2019). This means that their professional support is becoming more oriented towards compliance risk management rather than simply completing documents. Analytically, this shows that the role of tax consultants is getting closer to that of a compliance manager who manages the relationship between business strategy, information systems, and fiscal obligations.

On the other hand, digitization also opens opportunities for tax authorities to increase their oversight of the role and intervention of tax consultants. With the increase in digital footprints, reporting patterns that are too “perfect” or too consistent among taxpayer groups that use certain consultants can be analyzed as indicators of potential systematic tax avoidance. In this framework, tax consultants can become subjects of risk-based supervision, not just compliance partners. A risk-based supervision approach that includes the profile of tax consultants as an analysis variable has the potential to increase professional accountability and prevent the misuse of professional expertise to aggressively reduce tax burdens (Bhutta et al., 2019). This shows that tax consultants' support for optimal compliance can only be realized if it is balanced with adaptive and data-based supervision design.

Through an analytical lens, it can be concluded that tax consultants' professional support for optimizing taxpayer compliance is not an entirely positive phenomenon without conditions, but rather the result of interactions between professional integrity, incentive structures, regulatory complexity, supervisory capacity of authorities, and taxpayer characteristics. SLR shows that in contexts where professional ethics are strong, corporate internal governance is good, and tax authorities have adequate supervisory capacity, tax consultants tend to be strategic partners in strengthening compliance. Conversely, in environments with high complexity, weak supervision, and a short-term orientation toward minimizing tax burdens, tax consultants have the potential to

become channels of compliance distortion. This analysis confirms the need to view tax consultants not merely as “technical tools,” but as policy actors who must be regulated, supervised, and consciously integrated into the design of the taxation system in order to achieve optimal and equitable compliance.

### **Strategy for Optimizing Tax Consultant Support through Strengthening Regulation, Professionalism, and Technology Integration**

Efforts to optimize the professional support of tax consultants in improving taxpayer compliance require a multidimensional strategic approach. Based on the SLR synthesis, it appears that the effectiveness of tax consultants is not only determined by their technical capabilities, but also by the quality of regulations, ethical standards, taxation technology capacity, and the relationship patterns between taxpayers, consultants, and tax authorities. The combination of these variables forms a dynamic compliance ecosystem that is heavily influenced by state policy. Thus, this discussion focuses on strategies for optimizing tax consultant support that not only increase aggregate compliance but also ensure that such compliance operates within a framework of fiscal justice and tax system integrity.

The first strategy relates to strengthening the regulatory and supervisory framework for the tax consultant profession. In many developed countries, the tax consultant profession is subject to strict licensing standards, professional oversight mechanisms, and clear disciplinary sanctions to ensure service quality and ethical integrity. Bhutta et al. (2019) emphasizes that in complex systems, strong regulations can limit the room for tax consultants to engage in aggressive tax avoidance practices. In the Indonesian context, tax consultant regulations have undergone developments, but still need to be strengthened, especially in terms of transparency, code of ethics, and coordination between professional associations and tax authorities. Pinheiro et al., (2021) research shows that countries with a hybrid supervision model combining government and professional

P-ISSN  
E-ISSN  
Available

: 0000-0000  
: 3047-602X  
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association supervision, have higher compliance rates than countries that rely solely on self-regulation by the profession. Thus, the optimal strategy should include improving regulations on licensing, multi-layered supervision, and periodic updates to tax consultant competency standards.

The second strategy focuses on improving the professionalism of tax consultants through continuous training, competency-based certification, and the adaptation of consultants' skills to technological and policy developments. The digital transformation of taxation in Indonesia requires tax consultants to understand electronic systems such as e-filing, e-invoicing, e-bupot, SIMPONI, and the integration of the core tax system, which requires a high level of digital literacy. Hoppe et al. (2019) state that tax consultants who are unable to adapt to technology tend to increase the compliance burden on clients and reduce the quality of reporting. Therefore, continuous professional development is no longer an option but a fundamental requirement for tax consultants to perform their functions optimally.

The third strategy relates to technology integration that not only supports taxpayers but also strengthens the capacity of tax consultants to manage and examine client tax data more efficiently. A study by Baseka (2022) shows that the digitization of the tax system encourages tax consultants to adopt accounting and analytics software that helps identify compliance risks and reduce administrative errors. This technological integration can serve as a compliance enabler that speeds up administrative processes while improving data accuracy. However, digitization must also be accompanied by improved information security governance, given that tax consultants handle taxpayers' sensitive data. Therefore, optimization strategies must include cybersecurity guidelines, training on data protection, and periodic audits of consultants' compliance with security standards.

The fourth strategy concerns the strategic partnership between tax consultants and tax authorities. Much literature highlights that relationships focused solely on procedural

compliance are insufficient to achieve voluntary compliance. Seno et.al., (2022) emphasizes that relationships based on trust, dialogue, and collaboration can increase the effectiveness of tax consultants as a bridge of communication between taxpayers and authorities. In the Indonesian context, the Authorized Economic Operator scheme or cooperative compliance model that has been implemented in several countries can serve as a basis for strengthening the relationship between the DGT and tax consultants. A collaborative relationship allows tax consultants to better understand the DGT's expectations, while the DGT can obtain more accurate information about taxpayer compliance risks.

To provide a more systematic overview of the optimization strategy, the following table summarizes the relevant areas for improvement.

**Table 1. Strategic Areas to Optimize Professional Tax Consultant Support for Tax Compliance**

Strategic Area	Key Focus	Expected Impact
Regulatory Strengthening	Licensing, supervision, code of ethics	Reduced aggressive tax planning; higher compliance integrity
Professional Capacity Building	Continuous training, digital skills, certification	Improved accuracy, better advisory quality
Technology Integration	Digital tools, risk analytics, cybersecurity standards	Lower administrative errors; enhanced compliance efficiency
Collaborative Governance	Partnership with tax authorities, policy alignment	Increased voluntary compliance and trust
Taxpayer Education Support	Simplified guidance, personalized	Higher literacy and reduced

P-ISSN  
E-ISSN  
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: 0000-0000  
: 3047-602X  
: <https://jurnalhafasy.com/index.php/oikonomia>

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The table shows that strategies for optimizing tax consultant support should be viewed as a comprehensive approach that not only improves technical aspects, but also strengthens institutional structures and the quality of relationships between stakeholders. These strategies have important empirical implications. For example, when regulatory oversight is weak, tax consultants tend to operate in a gray zone to maximize client profits, but when regulations and codes of ethics are strengthened, this aggressive behavior can be curbed, thereby increasing substantive compliance. Similarly, tax consultants equipped with digital skills tend to be better able to function as compliance risk managers who help taxpayers understand the implications of each fiscal decision.

SLR analysis also shows that optimization strategies will not be effective if only partially implemented. For example, professional training without strong ethical regulations can strengthen technical capabilities but does not guarantee increased integrity. Conversely, strict regulations without increased digital capacity can limit consultants' working space without helping them cope with the burden of digitization.

Therefore, the effectiveness of optimization strategies relies on a simultaneous approach that addresses all critical points in the compliance ecosystem. Overall, the professional support of tax consultants can be a major driver of taxpayer compliance when complemented by strong regulations, clear ethical standards, adaptive professional capabilities, and adequate technology integration.

This finding is important because it shows that the quality of tax consultants' contributions is not only the result of individual capacity, but also of how the state designs the institutional structure of the tax consulting profession. With the right strategy, tax consultants can transform from mere administrative service providers to strategic

partners in strengthening national tax compliance.

### CONCLUSIONS

The results of the study using the Systematic Literature Review approach show that the professional support of tax consultants has a significant contribution in improving taxpayer compliance, both in terms of formal and substantive compliance. Tax consultants act as providers of technical and educational services that help taxpayers understand regulations, navigate administrative processes, and minimize the risk of reporting errors. This role is increasingly crucial in the context of the modernization of Indonesia's taxation system, which is characterized by digitalization, integration of the core tax system, and increasing complexity of taxation regulations. The professionalism, technical competence, and ethical integrity of tax consultants have proven to be factors that determine the quality of support provided to taxpayers.

In an increasingly complex taxation environment, tax consultants not only function as document preparers, but also as strategic advisors who help taxpayers assess risks, understand legal interpretations, and make compliant fiscal decisions. However, the study also found ambivalence in the role of tax consultants, especially regarding the risk of aggressive tax planning when the service orientation prioritizes tax burden minimization over substantive compliance.

This ambivalence shows that the contribution of tax consultants to taxpayer compliance is greatly influenced by the regulatory framework, professional code of ethics, and the ability of the tax authorities to conduct supervision. Tax digitalization also adds a new dimension to the role of tax consultants, where in addition to helping integrate financial information systems, consultants must also have technological literacy to support accurate and sustainable compliance.

Based on these findings, this study recommends strengthening the regulation and supervision of the tax consultant profession, improving professional competence through continuous training, and integrating taxation

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: 0000-0000

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E-ISSN

: 3047-602X

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technology to encourage more effective compliance. In addition, increased collaboration between tax consultant associations and tax authorities is necessary to promote sound compliance practices and prevent the misuse of professional expertise. The practical implications of this study include the importance of developing a compliance ecosystem that positions tax consultants as strategic partners of the state in strengthening taxpayer compliance in a fair, transparent, and sustainable manner.

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Vol. 3. No. 1, December 2025

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