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Introducing the Tax Consultant Profession to the Students of Universitas Singaperbangsa Karawang

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Abstract
A tax consultant is a professional who provides consulting, planning, advisory, and representation services to taxpayers—whether individuals or business entities—to help them fulfill their tax obligations in accordance with applicable laws and regulations. Consequently, a community service team from Universitas Singaperbangsa Karawang deemed it important to disseminate information about the tax consulting profession to students across all faculties at the university. The activity was conducted using an outreach method. Held on Thursday, February 12, 2026, the event was attended by roughly 50 students. The activity proved beneficial to the students, particularly by broadening their understanding of the tax consulting profession. To prepare for a career as tax consultants, students must equip themselves by enhancing their digital skills, deepening their understanding of regulations, and participating in certification training.

Keywords: accounting and taxation; career guidance; socialization methods

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INTRODUCTION

A tax consultant is a professional who provides tax-related advisory services to taxpayers, whether individuals or business entities. They assist clients in managing their tax obligations to ensure compliance with applicable regulations. This profession is in high demand, particularly among companies or individuals with complex tax obligations. Beyond offering advice, tax consultants assist with report preparation, tax calculations, and representation during tax audits. The Directorate General of Taxes (DJP) under the Ministry of Finance has stated that Indonesia needs more tax consultants to effectively reach and serve taxpayers. As of the end of 2024, there were only approximately 7,390 registered tax consultants. This figure is considered far from adequate, especially given the ongoing digital transformation of tax services through the implementation of the Core Tax Administration System (Simanjuntak & Gumiwang, 2025). As strategic partners of the DJP, tax consultants play a vital role in helping taxpayers understand their tax rights and obligations.

Given the significance of the tax consulting profession, it is appropriate to disseminate information about this career path—particularly to university students—so that it may serve as a viable option for them to pursue after graduation. In light of this, the community service team from the Academic Support Unit for Career Development and Entrepreneurship at Universitas Singaperbangsa Karawang initiated a program to share information about the profession with students across all faculties. Furthermore, a review of existing literature reveals no prior reports of community service activities dedicated to introducing the tax consulting profession to university students, particularly within the Karawang Regency area.

Previous community service initiatives have been limited to introducing other specific tax-related professions, such as that of a Tax Accountant (Nopiana et al., 2026). In other regions, the tax consultant profession has already been introduced to audiences such as students at the Lampung State

Polytechnic (Topan et al., 2026). Similar community service activities have also targeted vocational high school students in Pontianak Municipality (Hernat et al., 2026). This community service initiative is essentially an effort by the Academic Support Unit for Career Development and Entrepreneurship at Universitas Singaperbangsa Karawang to provide career guidance to students across all faculties of the university. It is hoped that this activity will give students clearer direction and greater motivation to pursue a career as a tax consultant. Furthermore, the initiative aims to cultivate a new generation of tax consultants capable of contributing to tax consultancy services, both within the Karawang Regency and in other regions across Indonesia.

METHOD

This community service activity was conducted through the outreach method as applied by Nopiana et al. (2022), Hakim et al. (2024), and Harahap et al. (2024). The initiative to introduce the tax consultant profession essentially builds upon a previous community service project undertaken by several team members, which focused on introducing the accounting profession in general (Nopiana et al., 2025). The target audience for this activity comprised students from all faculties at Universitas Singaperbangsa Karawang. The activity aimed to bridge the information gap regarding the tax consultant profession among students across various faculties.

The planning phase began with discussions between Dr. Medi Nopiana—a team member from the university's Academic Support Unit for Career Development and Entrepreneurship—and Siska Liana, M.Ak., a lecturer in the Bachelor of Accounting program. These discussions explored the feasibility of introducing the tax consultant profession to the university's student body. A key outcome of the discussion was the decision to invite another lecturer from the Bachelor of Accounting program, Dr. Endang Mahpudin, to serve as the keynote speaker for the event.

Subsequently, Dr. Medi Nopiana held further discussions with the Academic Support Unit team to align the proposal with the unit's existing outreach programs. Upon confirming internal approval and agreement within the unit, the team defined the specific roles and responsibilities for each member. Dr. Medi Nopiana served as the team coordinator and activity manager, overseeing the coordination of students from all faculties to ensure their participation. Dr. Endang Mahpudin and Siska Liana, M.Ak., served as speakers, drawing upon their respective areas of expertise. They prepared the presentation materials to be delivered during the event. Meanwhile, other team members are preparing the event schedule, as well as the venue and equipment. For the final stage, an evaluation is planned to gather feedback and identify improvements for future iterations of the event.

RESULTS AND DISCUSSION

This community service activity took place on Thursday, February 12, 2026, and was attended by approximately 50 students from various faculties at Universitas Singaperbangsa Karawang. The program introducing the tax consultant profession was described as follows.

Session 1: Opening of the activity

The event commenced with opening remarks by Dr. Eman Sulaeman, Head of the Academic Support Unit for Career Development and Entrepreneurship at Universitas Singaperbangsa Karawang (Figure 1). During this session, Dr. Eman Sulaeman outlined the background and urgency of implementing the event. He emphasized the importance of this activity given the intense competition graduates face in the job market. Fundamentally, the event aimed to provide students with insights into the tax consulting profession as a potential career path they might pursue in the future. The session served to highlight the necessary preparations required to become a tax consultant for students interested in embarking on this career.

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Figure 1. Opening of the event by the Head of the Academic Support Unit for Career Development and Entrepreneurship

Session 2: The moderator facilitates this dissemination session

Moving to the main part of the event, Dr. Eman Sulaeman handed over the proceedings to the moderator, Dr. Medi Nopiana. In this session, Dr. Medi Nopiana introduced the speakers, Dr. Endang Mahpudin and Siska Liana, M.Ak. He then presented their professional backgrounds: Dr. Endang Mahpudin, is a lecturer in the Bachelor of Accounting Program at the Faculty of Economics and Business, Universitas Singaperbangsa Karawang, and a practicing tax consultant. In addition, Siska Liana, M.Ak., is a lecturer in the Bachelor of Accounting Program at the Faculty of Economics and Business, Universitas Singaperbangsa Karawang, with prior experience as a Senior Tax Accountant in the private sector and extensive expertise in taxation. Finally, Dr. Medi Nopiana invited the speakers to deliver their presentations.

Session 3. Presentation on the tax consultant profession by the speaker

At the beginning of the presentation, Dr. Endang Mahpudin outlined the significant potential need for tax consultants in Indonesia (Figure 2). A comparison with other nations reveals that Indonesia still lags in terms of the number and availability of tax consultants. In Japan, according to a report by the Japan Federation of Certified Public Tax Accountants, there are over 75,000 active tax consultants. Australia records more than 45,000 registered tax agents, as reported by the Australian Taxation Office. In contrast, Indonesia—with a population exceeding 280 million and tens of millions of corporate taxpayers—had only around 7,390 active tax consultants as of the end of 2024. This ratio falls far short of ideal requirements and could potentially hinder the effectiveness of the national tax system.



Figure 2. Dr. Endang Mahpudin is presenting material on the introduction of the tax consultant profession

Tax consultants hold a crucial position in modern tax systems. They not only assist clients with tax reporting processes but also provide education, strategies, and solutions for complex tax issues. In the Indonesian context, with ongoing tax reform—including the implementation of the Coretax system—their role has become increasingly significant. Tax consultants play a vital part in helping

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clients manage their tax obligations legally and efficiently. Their duties include explaining tax rules and strategies tailored to the client's situation; preparing and filing tax returns in accordance with applicable regulations; representing clients during audits by the DJP; handling administrative processes if a client disputes audit findings; devising tax strategies to prevent overpayment; assessing potential tax-related risks in business transactions; and educating company staff or clients on the latest tax regulations.



Figure 3. Presentation materials regarding the various academic majors that can lead to a career as a tax consultant

A bachelor's degree is not an absolute requirement to become a tax consultant; however, holding one—especially in a relevant field like Accounting or Taxation—is an asset (Figure 3). Furthermore, to sit for the Tax Consultant Certification Exam (USKP), candidates must hold at least a Diploma 3 (D3) degree. Several official associations oversee tax consultants in Indonesia, such as the Indonesian Tax Consultant Association (IKPI), the Indonesian Public Tax Consultant Association (AKP2I), and the Indonesian Association of Tax Practitioner Consultants (PERKOPPI). These associations not only provide a platform for professionals but also serve as a prerequisite for obtaining a license to practice as a tax consultant. Tax consultant certification can be obtained through two pathways recognized by the DJP. This pathway ensures that prospective consultants possess the necessary competence and legal standing to practice by requiring them to pass the USKP, which comprises three levels: A, B, and C. Each level assesses a consultant's knowledge and skills in accordance with their level of responsibility; meanwhile, retired employees of the DJP may obtain the certificate through an equivalency process—without taking the exam—provided they meet the criteria established by the Tax Competence Certification Organizing Committee (PPSKP).

Session 4. Presentation on the differences between tax consultants and tax accountants

In this session, Siska Liana, M.Ak., discusses the tax accountant profession (Figure 4). Regarding the scope of work, a tax accountant operates firmly within the realm of record-keeping and report preparation. Their primary focus is on how an entity's financial transactions are recorded, classified, and presented to comply with commercial financial accounting standards while simultaneously aligning with applicable tax regulations. Tax accountants are responsible for preparing fiscal financial statements, calculating corporate tax liabilities, and ensuring that the figures reported in Tax Returns (SPT) are backed by valid and accurate records. They work within the accounting system to generate data that is ready for verification and accountability.



Figure 4. Siska Liana, M.Ak., was presenting material on the challenges and opportunities of the proession in the future.

On the other hand, a tax consultant acts as a strategic advisor and external partner (or specialized expert). Their primary focus is not on the technicalities of daily bookkeeping, but rather on interpreting laws, providing advice, and formulating tax strategies (tax planning). Tax consultants view the big picture regarding tax law to help clients minimize the risk of penalties, leverage legal tax incentives, and resolve disputes with tax authorities. Regarding relationships with clients and tax authorities: in professional interactions, tax accountants typically operate in the background or as part of the company's internal team. They are responsible for ensuring the smooth execution of internal administrative tax compliance monthly. Meanwhile, tax consultants operate on the front lines. When a company faces a tax audit, files an objection, or engages in an appeal at the Tax Court, tax consultants are often appointed as the taxpayer's authorized representative to assist and defend the client's rights before the tax authorities. In terms of competence, a tax accountant is required to master the entire accounting cycle before applying tax rules to it. Their certifications or backgrounds are deeply rooted in the field of accounting (such as an accounting degree or professional accounting certifications). Conversely, tax consultants are required to possess a deep understanding of tax law, covering both procedural and substantive aspects. In Indonesia, their professional standing is typically evidenced by holding a Tax Certification (Brevet A, B, or C), passing the USKP, and obtaining an official practice license from the relevant ministry or a tax consultant association. Their expertise focuses heavily on legal analysis, juridical argumentation, and the mitigation of fiscal risks.

The professional environment is currently witnessing a massive shift from the era of manual note-taking to full automation. The presence of Robotic Process Automation (RPA), or robotic automation, acts as a big wave that erodes clerical and repetitive jobs. Behind this automation, the explosion of information in the form of Big Data opens vast new doors. Robots may be able to collect and organize data, but they don't have the business intuition to read the meaning behind the numbers. This is where the role of the future profession shifts to being a Data Storyteller and Strategic Advisor. By mastering Data Analytics, an accountant or consultant no longer just reports what has happened, but is able to predict what will happen. The skill to process raw macro data into company tactical recommendations or tax risk mitigation is a very high-value commodity in the market. The job market of the future will no longer recognize rigid regional boundaries, creating a much denser and more competitive arena. Professionals who consistently self-improve through advanced certifications (such as financial data analysis expert, tax brevet, certified exam, or risk governance expertise) will be in demand. Apart from that, human uniqueness that machines don't have - such as soft skills in the form of empathy in communication, the skill to negotiate in disputes, leadership, and strong professional ethics is a stronghold as well as the main selling points that make a professional still sought after and irreplaceable. Regulatory changes occur quickly and simultaneously, starting with adapting international accounting standards and reforming tax laws (see Figure 5). These constant regulatory changes actually strengthen the position of accountants and tax consultants as crucial strategic partners. Those who are able to master and analyze the impact and quickly provide mitigation solutions will act as a compass for the business environment, turning the threat of fines into opportunities for legal efficiency.

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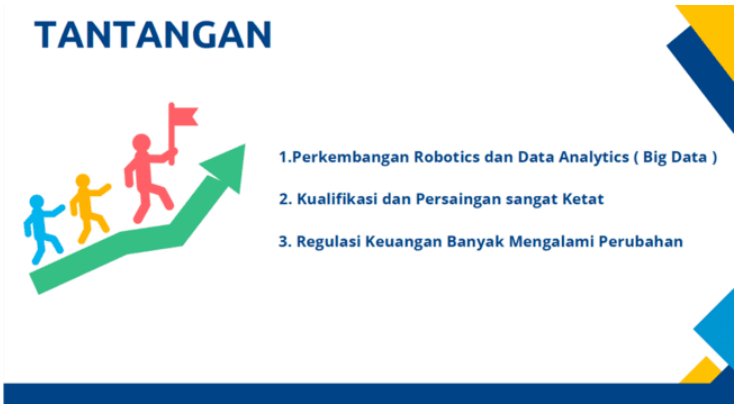


Figure 5. Presenter's presentation materials on future professional challenges

Session 5: Discussion and Q&A

In this session, the moderator, Dr. Medi Nopiana, invited students to ask questions. The students showed great enthusiasm and interest in the material presented, evidenced by the large number of questions raised during the discussion. The questions posed were as follows:

1. What mandatory qualifications or certifications should students prepare for if they wish to pursue a career as a tax consultant?
2. When dealing with clients, how do you balance the workload between administrative tasks (compliance) and strategic tasks (tax planning)?
3. What is the greatest challenge you frequently face when reconciling the interests of clients (taxpayers) with the policies of tax authorities (the fisc)?
4. Have you ever encountered a dilemma where a client requested an approach bordering on the "gray area" (between legal tax avoidance and illegal tax evasion)? How did you handle it?
5. What human qualities or soft skills do you believe can never be replaced by artificial intelligence (AI) in this profession?
6. Given the dynamic nature of tax regulation changes in Indonesia (such as tax reforms or digital economy rules), how do you and your team stay up-to-date and avoid falling behind?

Each question was clearly addressed by the event's speakers, Dr. Endang Mahpudin and Siska Liana, M.Ak. The discussion was engaging, and the explanations were well understood by the students who asked the questions. Before the event concluded, several students were randomly asked to share their impressions of the session to assist the organizing team with evaluation. The majority expressed that the event was highly beneficial, particularly in broadening their understanding of the tax consulting profession.

CONCLUSION

This outreach event provided a comprehensive overview of the tax consultant profession. Students demonstrated great enthusiasm throughout the session, evidenced by their focused attention on the material and the numerous questions raised during the discussion. Overall, the event proved beneficial for the students, particularly by broadening their understanding of the tax consultancy profession. Tax consultancy is a highly promising profession—not only for Accounting and Management graduates but for anyone who meets the requirements and passes the USKP. The profession demands competence and knowledge in accounting and taxation, specifically through the enhancement of digital skills, a solid understanding of regulations, and participation in certification training. Given the limitations regarding promotion and participant numbers during this event, it is recommended that future outreach activities regarding the tax consultant profession be organized in collaboration with lecturers from relevant departments at other universities in the Karawang Regency area.

DECLARATION OF GENERATIVE AI

The authors declare that no generative AI or AI-assisted technologies were used in the writing process of this manuscript.

CONFLICTING INTEREST STATEMENT

The authors states that there is no conflict of interest in the publication of this article.

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