Faculty of Economics lecturer from Universitas Andalas, Fauzan Misra, S.E., M.Sc., Ak., Ca., successfully earned a doctorate degree from Universitas Gadjah Mada after completing a public doctoral examination at Faculty of Economics and Business, Monday (10/8).

On this occasion, he defended his dissertation entitled “Information Seeking Behavior and Tax Consultant Recommendation: Analysis of Client Preferences and Accountability Pressure”. His research found that tax consultants who received desire statement from clients explicitly sought more balanced information between consistent information and inconsistent information with the client’s wishes.

“This implies that the activation of both social and professional norms that occur within tax professional succeeded in mitigating confirmation bias in information seeking by tax consultants,” he explained.

Other findings show that tax consultants who get strong accountability pressure from their superiors spend more time studying the information that is provided. In addition, they also cite more
information item than actions evident in accountants with weak accountability pressure.

Fauzan stated the depth of information search also determines the recommendations by tax consultants. However, it does not significantly influence tax recommendations when participants are involved in focused information seeking.

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