

CHAPTER THREE

RESEARCH METHOD

A. Type of Research

The research was conducted by using normative legal assessment method in analyzing the prevailing regulation of tax consultant profession in Indonesia, Australia, and the United States. This research is comparing the prevail regulation as the primary data in those three countries in order to have a comparative study upon the tax consultant profession regulation. It covers the analysis of its application in each country through the related scientific journals as the secondary data to collect the data and arguments from some researchers. In addition, the tertiary data also be used to support the vocabulary, terms, and abbreviations which is used.

The research data was collected from the compilation of primary data, secondary data, and tertiary data. Firstly, the primary data is collected, analyzed, and then compared each other. Secondly, the secondary data is inserted to support the discussion and argumentation. Thirdly, the tertiary data is attached in order to have a proper vocabulary, terms, and literature for the research discussions. Furthermore, the field study is also taken to the Directorate General of Taxes and ITCA branch of Yogyakarta to get another information about the related questionable discussion regarding the tax consultant profession in Indonesia.

B. Types of Data

The data used in the research is secondary data that consist of primary legal materials, secondary legal materials, and tertiary materials.

a. The primary legal material consist of several regulations as follows:

1. Article 23A of The 1945 Constitution
2. Law Number 16 year 2009 about Decision of Government Lieu of Law Number 5 year 2008 about The Fourth Amendment of Law Number 6 year 1983 about General Requirements and Tax Procedure
3. Law Number 74 year 2011 about Implementation Procedures of Tax Compliance Rights and Duties
4. Minister of Finance Regulation No. 22/PMK.03/2008 about Requirements and Implementations of Rights and Duties of Power of Attorney
5. Minister of Finance Regulation No. 111/PMK.03/2014 about Tax Consultant

b. Secondary materials consist of several documents related to primary materials such as:

1. Scientific journals;
2. Books related to the
3. Others related document;
4. Trusted internet sites and;

5. Other non-legal documents related to this research.
- c. Tertiary legal materials:
1. Encyclopedia;
 2. English dictionary.

C. Data Collection

The data is collected through library research, by accessing the legislation data, international journals, intensive reading of literature, and academic journals related with research problem.

D. Data Analysis

The data analysis is within qualitative descriptive design. Within this design, the data and information related to the research matters are described comprehensively, connected to the prevail regulation.

The qualitative data analysis is a process to find out and proceed the data from the literature reviews to achieve the goal of writings. The analysis of the data is needed to argue, emphasize, and develop the ideas and the data to compose a comprehensive writing.