

# Lesson Learn from Indonesia: Management Consultant Ethical Practices

Irwan Apriantoro<sup>1</sup>, Anis Eliyana<sup>2\*</sup>, Surano Muhasyah<sup>3</sup>, Dedi Supratman<sup>4</sup>, Aheruddin<sup>5</sup>

<sup>1</sup>Universitas Negeri Jakarta, Indonesia

Bank Rakyat, Indonesia

[IrwanApriantoro\\_9917920014@mhs.unj.ac.id](mailto:IrwanApriantoro_9917920014@mhs.unj.ac.id)

<sup>2</sup>Universitas Airlangga, Surabaya, Indonesia

[anis.eliyana@feb.unair.ac.id](mailto:anis.eliyana@feb.unair.ac.id)

<sup>3</sup>Universitas Negeri Jakarta, Indonesia

Kementerian Luar Negeri RI, Indonesia

[SuranoMuhasyah\\_9917920012@mhs.unj.ac.id](mailto:SuranoMuhasyah_9917920012@mhs.unj.ac.id)

<sup>4</sup>Universitas Negeri Jakarta, Indonesia

DPR RI, Indonesia

[DediSupratman\\_9917920028@mhs.unj.ac.id](mailto:DediSupratman_9917920028@mhs.unj.ac.id)

<sup>5</sup>Universitas Negeri Jakarta, Indonesia

Universitas Cordova, Indonesia

[Aheruddin\\_9917920027@mhs.unj.ac.id](mailto:Aheruddin_9917920027@mhs.unj.ac.id)

**Corresponding Author:** Anis Eliyana

**Email:** [anis.eliyana@feb.unair.ac.id](mailto:anis.eliyana@feb.unair.ac.id)

## ABSTRACT

Ethics are interesting and important things to talk about and sometimes raise questions. Every member of a profession has a responsibility to maintain their highest standards of behavior toward God, the organization, society, family and themselves. Commitment and responsibility for the roles performed can create an atmosphere of harmony between people. In the practice of management consultant ethics, it is also necessary to consider the duality associated with partnership and management consultant plagiarism in organizational change and organizational politics. This research uses a qualitative approach that describes the ethics of management according to Aristotle's views in the David Saw Book. This study uses a literature review on consultant management and lessons learned from Indonesia (lessons learned from Indonesia).

**Keywords:** Business Ethics, Management Consultants, Human Relations, Moral Virtue, Local Wisdom, Partnership, Plagiarism, Psychological Well-being

## Correspondence:

Anis Eliyana

Universitas Airlangga, Surabaya, Indonesia

**Email:** [anis.eliyana@feb.unair.ac.id](mailto:anis.eliyana@feb.unair.ac.id)

## INTRODUCTION

Ethics is an interesting and important thing to discuss. We are often faced with cultural shifts in society that can lead to behavior change and of course cannot be ignored. Ethics is very important as a guide so that actions taken by someone do not deviate from the stipulated provisions, especially in certain professions. Every member of a profession has a responsibility to maintain their highest standards of behavior toward God, the organization, society, family and themselves. Commitment and responsibility for the roles performed can create an atmosphere of harmony between people. The ethics of a profession cannot be separated from the elements of virtue in religion, morals in society and ancestral heritage such as values of virtue and character. Aristotle (1934) provided a framework for intellectual and moral virtues that applies to the public. Ethics distinguishes sharply between intellectual and moral virtues, where intellectual virtue can be obtained through teaching and experience, while moral virtue is obtained through habituation. This experience and habituation in a community or professional group can form a guideline called ethics, both in the professional groups of accountants, doctors, teachers and journalists.

In Indonesia, of course, it is quite popular with the management consultant profession. But the question is what the role and function of a management consultant is and how that role is performed. Aristotle (1934, p.137) provides specific observations in Nicomachean Ethics about the nature of consultation, which suggests a way to define the existence of a deliberative function and then submit to the prevailing rules. The nature of deliberation

(bouleusis), and intellectual virtue are closely related to caution (phronesis), which is sometimes translated as 'practical wisdom'.

Against the background of the above discussion, the function of a management consultant can be defined as providing advice and assisting clients, as a practical and intelligent partner in the decision-making process, detailed specifications and means of achieving the goals the client wants to achieve.

Indonesia as a country that has a variety of cultures certainly adopts an ethic with a combination of religion, culture and values that apply in society. The description and ethical practice with this combination is interesting to discuss, especially regarding management consultant practices in Indonesia. It will be even more interesting when the practice of ethical management consultants in the health sector is faced with the current COVID-19 pandemic conditions.

## LITERATURE REVIEW

### Management Science

Management science is currently developing very rapidly and changing continuously. The history of the development of management science can provide us with knowledge and understanding of important approaches or procedures in conducting research, analyzing and solving problems that occur and are related to management science (Baalén & Luchien Karsten, 2012).

The development of management thinking theory has grown and developed in accordance with the environmental conditions behind it (Vaszkun, 2012).

### Management Consultant

A growing body of academic literature about management consulting, written from the critical perspective, raises questions about the ethics of management consulting practice. Management consultants routinely describe themselves as professionals (Harvey *et al.* 2017). Sometimes they commit the opposite error by over-servicing their clients, for example by succumbing to pressures to provide services that lie beyond the scope of their contracts (Harvey *et al.* 2017). Unlike doctors on Pellegrino's (1995) analysis, management consultants have no responsibility to go beyond what is contractually expected of them. In a just relationship, both consultants and their clients will each receive what is their due, neither more nor less, from the contractual relationship between them.

Wright *et al.* (2012) argue that much of the innovation produced through management consultancy interventions is, in fact, highly standardised in nature, even though consultants themselves often emphasise the innovative character of their work. Many such interventions involve standardising a client organisation's practices in line with established industry 'best practices'

The process of consultation clearly lies at the heart of the function of a management consultant. Aristotle (1934, p. 137) on David Shaw (2019) provides a specific observation in the *Nicomachean Ethics* on the nature of consultation, which points the way towards defining what that function is: Deliberation then is employed in matters which, though subject to rules that generally hold good, are uncertain in their issue; or where the issue is indeterminate, and where, when the matter is important, we take others into our deliberations, distrusting our own capacity to decide. The nature of deliberation (*bouleusis*), and of the closely connected intellectual virtue of prudence (*phronesis*), which is sometimes translated as 'practical wisdom', are central themes in Aristotle's work and in scholarly commentaries on it. Brief though this passage is, therefore, it connects the topic of consultation with some of the major ideas in Aristotle's work

### Human Relations Management

At the stage of the flow of human behavior or relationships the organization sees that it is essentially human resources. This flow perceives the classical flow as incomplete because it seems unable to achieve perfect production efficiency with harmony in the workplace (Kwok, 2014). Humans in an organization cannot always easily predict their behavior because they are often irrational. Therefore, managers need to be assisted in dealing with humans socially, through knowledge of sociology and psychology (Rifa'i and Fadli, 2013).

### Business Ethic

Contemporary writers on business ethics have drawn upon Aristotle's doctrine of the mean as a source of guidance, for example, in understanding why unethical behaviour occurs in organisations (Kaptein 2017).

Aristotle's account, moral virtue involves striking a mean between opposed moral errors, an idea that is discussed in more detail below; someone may have a general wish to show liberality (*eleutheriotes*) to another who is in need, but it is a matter for prudence (*phronesis*) to determine how much to give so as to strike the mean between the opposite errors of meanness (*aneleutheria*) and prodigality (*asotia*) (Moss 2011).

Attempts to achieve the economic benefits of leverage can be linked to what Martin (1994) defines as institutionalized plagiarism. This form of plagiarism, where senior managers deliver speeches as if they were

their own thoughts when in fact, they had been written for them by their junior staff is a typical example, is a widely accepted practice that does not attract attention. Yet a proactive statement that a speech or consulting project is a product of institutionalized plagiarism can lower its value on the minds of its audience or client. The two main themes, the aspirations of consultants to be seen as partners of their senior management clients, and the use of institutionalized plagiarism by consultants to achieve the most economically beneficial level of leverage, through a duality management lens. Each of these two aspirations creates tensions reflecting the extent to which the client-consultant relationship leaves the scope of opportunistic behavior by the consultant, and the opposing norms that arise from a functionalist and critical perspective on consulting. In discussing the paradoxes in consulting work, Whittle (2006) identifies a set of seemingly conflicting roles that management consultants play that are closely related to these themes. This includes consultant personas as thirsty business salespeople and disinterested and independent-minded professionals, as well as as advocates of standard solutions and facilitators of program organizational change adapted to the different cultural contexts of their clients. In their notes on the contribution of duality theory to organizational change, Sutherland and Smith (2013, p. 220) say that duality theory determines that complementarity exists in contradiction and their synergistic coexistence ensures that the qualities of both dimensions are recognized and exploited by duality that consultants face, which arises from the interaction between the business imperatives they must address and the requirements to facilitate success of organizational change. In client organizations to gain acceptance of their ideas for change consultants' aspirations to derive the economic benefits of leverage, firstly by engaging in institutionalized plagiarism from established industry practices in defining the content of change, and secondly by engaging in institutionalized plagiarism of established change management methods in facilitating the change process. The consultant's plagiarism approach, combining claims to provide radical and innovative organizational transformation with reliance on a change agenda drawn largely from known external "best practices", may have appeal to managers facing such tensions. Furusten (2009) argues that a successful relationship between client and consultant depends on both parties knowing what to expect from each other, without any surprises. As a result, consultants tend to improvise on expected themes when developing solutions for their clients (Furusten, 2009; Heusinkveld and Visscher, 2012). This improvisation, as in the case of a jazz musician, is a skillful process that introduces elements of variation, but maintains continuity with existing thinking rather than opens up entirely new ground. Truly destructive innovations can meet with so much resistance from strong clients that they cannot be implemented (Sturdy, 1997; Sturdy *et al.*, 2009; Wright *et al.*, 2012). Thus, the literature suggests that consultants face a third duality, with one polarity that involves copying or adapting externally defined "best practices", and another that involves radical and disruptive innovation. An integrated approach to managing this duality (Seo *et al.*, 2004), combining known "best practices" with sufficient improvisation to meet clients' expectations of innovation, can enable consulting firms to achieve efficiency benefits from reusing existing knowledge while remaining satisfy their clients. Just now as consultants can benefit from plagiarism in the content of their organizational change

proposals, while maintaining discourses of radical and disruptive change, similar problems arise in relation to the processes they work to facilitate organizational change. This issue is discussed in the next section. Well-established plagiarism methods to facilitate the change process. If the consulting firm plagiarizes standard change management methods and uses step-by-step guidelines ah by step and standard tools and techniques for dealing with certain problems, which they have developed through previous projects, they can use less experienced consultants, and therefore cheaper, than they should be. required (Heusinkveld and Visscher, 2012).

## METHODOLOGY

This study uses a qualitative method that explains management ethics according to Aristotle's views in the David Saw Journal. This analysis uses a literature review related to consultant management and lessons learned from Indonesia (lessons learned from Indonesia).

## DISCUSSION

Nicomachean Ethics is Aristotle's work on virtue and moral character which plays an important role in defining Aristotle's ethics. Nicomachean Ethics focuses on the importance of cultivating virtuous behavior and developing virtuous character. Aristotle emphasized the importance of context in ethical behavior, and the ability of virtuous people to recognize the best course of action to take. Aristotle argues that prosperity is the goal of life, and efforts to achieve this prosperity when properly understood will result in virtuous behavior.

Management consultants are organizations and / or individuals who participate in the management consulting process within the framework of the appropriate and relevant professional disciplines and ethics designed for management consulting activities. The moral virtue of a management consultant as a means / means expected by Aristotle can be measured from the dimensions or indicators: justice, freedom, courage, hospitality and honesty. Are Aristotle's expectations at this time still relevant or given back to the company in terms of management consultant ethical practices in Indonesia.

The fair management consultant strives to fulfill the promises contained in the contract between the management consultant and the client and acts in the interest of the whole client. Justice according to Aristotle is used in a different sense. First, justice as the good of others and as a whole of virtue and not just a part of virtue, this notion is similar to Pallegro's (1995) notion of doctor's appointment to patients. Aristotle's (1934) second sense aligns the primacy of justice with his doctrine of the mean, observing that just behavior is the means between doing and suffering injustice. Young (1988) argues that injustice is when someone takes something that is more than their right, this distinguishes injustice from evil, where the interests of other parties are not at issue. Aristotle's concept of justice as a virtue that motivates people to seek a fair distribution of good things and to avoid an unfair distribution seems still relevant to the management of the relationship between consultants and clients.

The moral virtue of a management consultant in the form of freedom demands that management consultants never prioritize their own finances or other interests over those of clients. In certain situations, management consultants sometimes trigger uncertainty and client anxiety about the organization and career and persuade clients to use consulting services. In this situation the management

consultant lacks the relative freedom of virtue that the consultant expects to fulfill its proper function. This is in line with Exton (1982) regarding management consulting ethics, when motivation is primarily monetary, then restrictions are placed on the exercise of all available resources. Management consultants must be commercially savvy, but they face many temptations to exploit clients for money they must refuse.

The moral virtue of management consultants is the courage to take risks that influence their consultation on behalf of clients. Management consultants are often seen as intruders to the status quo and are considered as contributors to innovation (Clegg et al. 2004). However, innovation involves risks for both clients and consultants (Wright et al. 2012). There is a risk that new ways of doing things may not work in practice causing reputational damage for both the client and the consultant. An innovative management consultant will choose between untried innovations that may not work and bold innovations that can generate so many rejections that they cannot be implemented or choose a safety player based on precaution, standard solutions and management consulting methods. Management consultants sometimes attempt to impress clients on an interesting innovation mindset while actually delivering highly standardized results. This suggests that the main danger is that consulting interventions will be too careful in carrying out consulting tasks to clients.

Management consultants are expected to have the virtue of moral friendliness to be seen actively with clients and client interests, forming strong client relationships is a major element of a management consulting firm's business strategy (Maister 1993), Management consultants often lack independent thinking in dealing with clients to attract and retain business, a time when partiality is an excessive fault with respect to the moral virtues of hospitality, and aloofness. Pettigrew (2017) shows that organizational change is a political process that involves the delegitimization of old ideas and the legitimacy of new ideas. In this situation the management consultant who wants to be effective cannot completely escape the political action and conflicts associated with change. Schein (1997) states that management consultants can help a manager to win political battles over other managers, but only in situations where it will benefit his main client. This means that friendliness is not far from fuss or shows partiality in one's own interests.

The last moral virtue of management consultants is honesty in the sense of providing clear explanations to their broader clients within the limits of their ability to assist clients. Impression management lies at the heart of management consultancy (Alvesson et al. 2009). Client dependence on subjective impressions of a management consultant's capabilities and achievements creates the conditions under which the consultant can behave opportunistically by promoting a sense of excessive value to clients. Clark and Salaman (1998) suggest management consultants may behave manipulatively, presenting stage images of extraordinary performances that can mask unfavorable realities.

Related to the comparison between the doctor-patient relationship and the client-management consultant, there has been a shift from medical paternalism to increased patient autonomy as noted by JJ Chin (2002) that for centuries, doctors were allowed to set aside patient preferences in order to secure benefits or prevent harm to patients. Medical paternalism is accepted by society but is not the only one that decision-making involves patient

autonomy. A more ethical and effective approach is to increase patient autonomy by advocating for medical assistance. The final choice is with the patient, but it can make meaningful decisions for the patient. For such a model to function effectively, trust in the doctor-patient relationship and the application of communication must be both. In addition to the analogy of the doctor-patient relationship, another analogy needs to be made from a social-system theory perspective as Mohe, M., & Seidl, D. (2011) explains that exploring new perspectives for theorizing client-consultant relationships based on social systems theory by Niklas Luhmann. According to this approach, client and consultant can be conceptualized as two autopoietic communication systems that operate according to idiosyncratic logic. They are structurally joined through a third system, which is called the 'contact system'. Due to the different logics of this system, the transfer of meaning between them is impossible. This theoretical position has interesting implications for the way we conceptualize consultation, challenging many traditional assumptions. Rather than supporting clients in finding solutions to their problems, this perspective emphasizes that consulting firms can only cause 'disruptions' in the client communication process, encouraging the client system to construct its own meaning.

The practice of consulting is quite popular in Indonesia. There are many consultants with their own specialties ranging from tax consultants, health management consultants, hospital consultants, surveyor consultants and others. Each consultant specialty generally has a code of ethics in carrying out consultant practices that regulate the relationship between consultants and clients, so that the consultant's work can run well and professionally.

The ethical practice of management consultants in Indonesia is influenced by local wisdom or religious beliefs as explained by I Nyoman Darmayasa and Yuyung Rizka Aneswari (2015) regarding the ethical practice of tax consultants influenced by local culture. This study explores in depth the ethical practices of tax consultants. This research was conducted using the Transcendental Phenomenology method, which indicates that the tax consultant professional ethics emphasizes the formality aspect. This means that an idealist will apply ethics to tax service consulting. The concept in Hinduism which is based on Catur Purusa Artha (Dharma, Artha, Kama, and Moksha) forms an idealist and spiritualist tax consultant. Ethical practices by tax consultants based on local culture. In the health sector, health management consultants in Indonesia are also very concerned about consultant ethics. This is evidenced by the issuance of Regulation of the Minister of Health of the Republic of Indonesia (Permenkes) No. 18 of 2019 concerning Health Management Consultants. The Permenkes stipulates that Health Management Consultants are prohibited from providing consulting services beyond their competence and expertise. Apart from the prohibition referred to, Health Management Consultants who are educated as health workers are prohibited from practicing health workers without having a license to practice in accordance with the provisions of laws and regulations.

This is in line with the opinion of Lalonde, C., & Gilbert, M. H. (2016) regarding the normative literature on the practice of this consultant should explicitly encourage ongoing socialization and training around Lonergan's four transcendental teachings in seeking authenticity (see Coghland, 2008). These four precepts encourage conformity and conscious intention by attending to the

four operations of the knowing process - experience, understanding, judgment and decision (or action). This can be achieved through developing a first-person practice (McCormick and White, 2000) as caring, intelligent, sensible and responsible. Internalization of these precepts can help prevent inauthentic behavior such as avoiding critical issues, turning a blind eye to reality, refusing to question or suppress curiosity, lying about facts or obscuring evidence, being unfair, etc. McCormick and White (2000) propose concrete avenues for developing first-person practice among consultants: paying attention to the initial perceptions of the organization, using fantasies and images that occur when gathering information in the organization, delaying judgment to avoid premature conclusions.

The same opinion was conveyed by Hagemeyer, U. (2007) regarding business ethics which said that: generally avoiding conflicts of interest that could affect the consulting services provided. do not link the consultant's undue economic interests to the consulting services provided, do not raise unrealistic expectations, only take up consulting jobs where the consultant has the right expertise and experience and sufficient capacity, clearly define objectives, scope, procedures and costs for each project, treat client information with absolute professional confidentiality (especially in the case of client competitors), and do not rob client staff.

Regarding the existence of a management consultant if it does not implement what Arsitoteles hopes in Nichomachean Ethics, Plato will also have banned management consultants as stated by D. Shaw (2020) that Plato decided that poets and creative writers must be banned from the ideals of the state and reject the claim that they spread knowledge to their audience. The poets provide no explanation of the basis of the stories they tell, Plato refutes any claim to unsubstantiated knowledge. Management scholars make comparable objections to management consultants. They argue that consultants use rhetoric and storytelling to convince clients to provide services. Knowledge consulting is largely social, depending on its status as client acceptance knowledge. Consultants often sell their services and persuade clients of value using a management style. Poets were prone to Plato's objections, because they were creative artists whose business was primarily to entertain rather than share knowledge. In contrast, consultants have a role in disseminating and applying management knowledge. They should respond to the objections of management scholars by shifting their focus even more sharply to the techno-economic contributions consultants can make to their clients, and away from using rhetoric and storytelling to promote their services.

There is a duality related to partnership and plagiarism in consultant management in organizational change and organizational politics. The interaction between the requirements for successful organizational change and the necessities faced by a management consulting firm in running a successful business, and how these interactions affect the way a management consultant affects an organizational change project. management consulting and organizational change over the past 30 years to identify insights on this issue. The business imperatives faced by management consulting firms affect the way consultants influence organizational change projects. It shows how management consultants aspire to form strategic partnerships with their clients to win profitable business and are copying established organizing practices and changing management methods of defining their



services to manage their costs. It illustrates how these aspirations give rise to a number of dualities that consultants face in undertaking organizational change projects. Regarding the ways in which the business interests of a management consulting firm interact with the requirements for successful organizational change shape the influence that management consultants have on organizational change projects.

Management consultants have a major influence on how managers lead organizational change projects, but the value of their contribution remains a matter of debate (Fincham, 1999; Greiner and Ennsfellner, 2010; Sturdy, 1997). Nikolova and Devinney (2012) compare the functionalist perspective, that consultants provide real assistance either through their specific knowledge or their ability to facilitate shared learning with their clients, with a critical perspective, that consultants prefer to create the impression that their services have value through advocacy. from mortal management mode. Regardless of the perspective adopted, there is no doubt that management consulting is a business with specific management requirements (Kipping and Clark, 2012). To assess how the interaction between the consulting firm's business imperatives and the requirements for successful organizational change affects the way the consultant influences the organizational change project. In his influential work on the management of professional service firms, Maister (1993) highlights two specific business imperatives facing all professional services - including management consulting - firms. First, they must forge strong relationships with their senior management clients, with the aim of becoming established as their trusted business partner. This is essential both in winning the large-scale strategic organizational change project upon which their revenues and reputation depend, and in securing repeat business with individual clients in the face of competition from rival firms. Repeat business is essential in enabling consulting firms to avoid the additional marketing and service delivery costs involved in winning and executing jobs with new clients (Kitay and Wright, 2004). Second, Maister (1993) argues that professional services firms should manage their costs through leverage, that is, provide their services through an acceptably high ratio of lower-cost, junior staff to more senior, higher-cost staff. To achieve these economic benefits, consulting firms must regularly perform their services to enable them to train junior staff on how to provide them with limited supervision (Saam, 2012). The amount of leverage that is appropriate depends on the business model of the individual consulting firm (Morris *et al.*, 2012), but as O'Mahoney and Markham (2013, p. 234) have observed, "leverage [...] is at the core of most aspects of running a consulting firm." Hansen *et al.* (1999) suggest that consulting firms can operate on a ratio of only one partner to as many as 30 less senior consultants, and these authors attribute the commercial success of leading consulting firm business process reengineering services during the 1990s to success in their routine of methods to achieve high levels of leverage Andersen Consulting (later Accenture) trained their consultants to be "executors" of the steady way of doing things, not "inventors" of new ways of doing things, thus facilitating a very influential business model (Hansen *et al.*, 1999, p. 110) Although there is a great deal of literature on client-consultant relationships, da n of the aspects of management consulting firms that affect their ability to achieve leverage, little has been written specifically about how the business imperatives facing management consultants can

influence the ways in which they affect organizational change projects.

Regarding partnering and plagiarising, management consultants need to be considered in relation to four things, namely: Partnering with clients to shape their change leadership team, partnering with clients to gain acceptance of ideas for change, Plagiarising established industry practices in defining the content of change and Plagiarising established methods in facilitating the process of change

Literature from the last 30 years shows that consultants have a major influence on organizational change projects. The extent to which - and the manner in which - they exert influence, however, depends in part on the interaction between the requirements for successful organizational change and the business needs facing consultants, particularly with regard to client relationship management and leverage. The client will only accept the consultant as a strategic partner with a license to influence membership and the workings of the change leadership team, and a political process in which some ideas affecting organizational change are legitimized and others delegitimized, given a strong relationship between the consultant and senior managers. Consultants will only accept contracts to support organizational change projects if the degree of leverage they allow, based on the opportunities available for institutionalized plagiarism, is consistent with their business model and will generate an acceptable financial return.

Consultants have good reason to seek out client relationships strong enough to enable them to form membership and the way the leadership team works changes in a direction that is favorable to their commercial interests. They also have good reason to develop relationships with individual senior managers who are willing to ask them for jobs by supporting them in achieving their organizational and personal goals. Success in forming such relationships is essential to enable the consultant to secure repeat business with the same clients, thereby reducing the costs of selling and executing consulting projects. Consultants also have good reason to take advantage of the opportunities available to trace both the organizing practices they recommend to their clients, and the change management methods they use to implement them, because by doing so they can get the most out of that knowledge. they have captured and saved from previous consulting and research assignments. Additionally, the main sales technique in consulting is identifying current organizational trends, and packaging services designed to help their clients emulate them, with the intention of selling the same service multiple times to different clients.

This incentive at the consulting firm definitely has the potential to influence the way consultants influence the organizational change projects in which they are involved. The consulting firm's business model, therefore, directs their consultants to aspire to strategic partnerships with their clients and leverage through the plagiarism of established knowledge of current organizing practices and methods for managing organizational change. While a bureaucratic view of consulting would lead managers to reject consultants' aspirations for partnership with them, the widespread acceptance of a post-bureaucratic view serves to help legitimize these aspirations (Bäcklund and Werr, 2008). In order to secure their clients' acceptance of a service that is often copied from established models of organizing practices and routine methods of change management, consultants can strive to create the illusion

that their services are more innovative and tailored to their clients' individual circumstances than they really are. In either case, consultants cannot be convinced of realizing their aspirations. Competition from rival firms and skepticism from some clients make achieving strategic partnerships with clients a challenging mission, while the realities of effective organizational change management and client expectations for innovation and individually tailored services are barriers to simple reuse of standards. a recipe for organizational change.

Therefore, the interaction between client and consultant interests is played through various dualities which must be managed by the consultant. Regarding the ways in which the interaction between the requirements for effective organizational change management and the business requirements of a management consulting firm affects the nature of the consulting service and its effect on organizational change projects. The ways in which that interaction plays out in a duality can explain how consultants influence organizational change projects in the contemporary business world and why they use that influence as they do. Key aspects relate to the way in which consulting firms provide incentives to their employees to meet their business needs, and the organizational change management opportunities and constraints that these incentives pose.

How might consultants, at least to some extent, transcend the duality involved in partnering with clients and tracing established organizational practices and change management methods, that is, so that "duality is transcended so that the original tension between them ceases to exist" (Seo et al., 2004, p. 77). Werr and Perner (2007) drew attention to moving towards greater involvement of purchasing professionals in the procurement of management consulting services, both in the private sector and in the public sector. The challenges involved in assessing consulting services in a structured, systematic manner, and the inherent political character of organizational change limit the scope for buying professionals to exert influence on these decisions.

In The psychodynamics of management consulting related to client psychological expectations, one of the biggest challenges facing management consultants today is how to gain an advantage over competitors through meeting client needs (Appelbaum, 2004). Old notions of consulting success that rely on analytical expertise and producing compelling reports are quickly losing ground, especially with clients who have developed in-house analytical expertise (Turner, 1982). As clients gain a better understanding of how excellent consultancy can meet their broader needs, they will choose consultants more wisely and expect greater value from them. One of the factors contributing to the rapid expansion of the management consulting industry is the repeat business that consulting firms acquire from more sophisticated and savvy clients (Poulsen and Payne, 1994). Therefore, consultants must be able to demonstrate and provide increased value for winning jobs, especially through repeat and referral business.

The consultant's personal style is also a set of unspoken client expectations, defined as the consultant's ability to appropriately adjust to reading the client's environment. The PE meeting (psychological expectations) is also seen as a sign of satisfactory overall completion of the consultation assignment. The implication here is that meeting PE results in a greater level of client satisfaction than simply meeting the requirements of a written contract.

It seems reasonable to suggest that consultants who only meet contractual requirements may be at a disadvantage compared to those who meet their clients' PE needs. " Psychological expectations influence the success of the client-consultant relationship. Furthermore, we have now proven that the importance of Physical Education in practitioner literature is worth emphasizing. This is a major contribution to science as previously no other academic research has been devoted to testing physical education.

The Archer and Aristotle's Doctrine of the Mean (2012) Glen Koehn A Critique of Mean is the claim that moral virtue is a minimal means requiring that every virtue must be held with advantages and disadvantages. Rosalind Hursthouse has strongly criticized this claim. In his paper 'A False Doctrine of the Mean' Hursthouse rejects ideas that should produce, and too many and too few concepts. A bad person may enjoy the wrong things without excessive or not disposition. This fact is an act or a feeling of dishonor. Whether or not it is described as an advantage or a lack and is a coincidence

Exploring the Dual Role of the Management Consultant, BAM2019 Conference Proceedings (2019) Management consultants have a dual role, namely the role facing clients and the role facing consulting. The role the client faces is well researched and understood. In contrast, research on the role of management consulting is fragmented across functions of management consulting operations. This function has not been carried out jointly in a study and the importance of the role facing consultation is not fully understood. Furthermore, the dual role of management consultants is not explicitly recognized in the literature.

Management consultancy as practice: A study of the duality of the management consultants' role (2017) The central question answered in this study is: "How to practice management consultants in overcoming their duality of roles?" Management consultants are often responsible for internal business leadership roles as well as developing business, people and knowledge in addition to client delivery. The research seeks to understand the nature of the potentially conflicting demands their clients face and the consultant's role in dealing with management consultants, how conflicts arise and how they conflict. it happens manageable.

The Republic of Plato (1807) Francis MacDonald Cornford The Aim of Education in Poetry and Music Poets are vulnerable to Plato's views and thoughts on poetry and music, because creative artists only entertain rather than share knowledge. The poets do not provide an explanation of the basis for the stories they tell. Instead, consultants have a role in disseminating and applying management knowledge. Its substantive aim is to build on and expand the study of existing dualities and bring new perspectives of academic knowledge related to management consulting Research finds that the main conflict between facing consulting demands and facing clients in management consultants' centers on the physical presence requirements of management consultants and the mismatch of performing tasks. related consultations on client sites. Management consultants manage conflict by carrying out duties as far as possible regarding consultations at night on weekends. This results in conflicts with the achievement of work life, balance and family demands.

1. I will serve my clients with integrity, competence, independence, objectivity and professionalism.

2. I will mutually build with my client's realistic expectations of the benefits and results of my services.
3. I will only accept assignments that match my experience and required competencies. If I don't have the competence, I will only assign staff or involve colleagues who have the knowledge and skills needed to serve my clients effectively.
4. Before accepting any engagement, I will ensure that I have worked with my clients to build a mutual understanding of objectives, scope, work plans, and cost arrangements.
5. I will treat appropriately all confidential client information that is not known to the public, take steps to prevent access by unauthorized persons, and will not take advantage of proprietary or privileged information, whether for the use of myself, the client's company, or the client, others, without the client's consent.
6. I will avoid conflicts of interest or similar situations and will promptly disclose to clients any circumstances or situations I believe may affect my judgment or objectivity.
7. I will offer to withdraw from consulting duties when I believe my objectivity or integrity may be compromised.
8. I will refrain from inviting or soliciting an employee of an active or inactive client to consider alternative work without prior discussion with the client.

#### *My Commitment to Financial Integrity:*

9. I will agree in advance with the client regarding the imposition of investment and consulting fees and will charge an investment that is reasonable and commensurate with the value of the services provided and the responsibilities received.
10. I will not receive commission, remuneration, or other benefits from third parties in connection with my recommendation to a client without the client's prior knowledge and consent, and I will disclose in advance the financial interests in relation to goods or services that are part of the recommendation in on.

#### *Commitment to Public and Profession:*

11. I will respect the consulting rights of fellow consultants and other consulting firms and will not use their proprietary information or methodologies without permission.
12. I will represent the profession with integrity and professionalism in my relationships with my clients, fellow consultants and the general public.
13. I will not advertise my services in a way that deceives or vilifies or denigrates the practice of my fellow private consulting colleagues, other consulting firms, or the consulting profession in general.

#### *Commitment as a Speaker & Leadership Trainer*

1. I will use mostly my own ideas and experiences and will credit others when I quote their opinions.
2. I will be honest on the stage or on stage and will never make statements that I know are untrue.
3. I will do my work with the intention of meeting client goals through my engagement with the participants.
4. My goal is to help people learn, think, change and act and my real impact occurs after the participants have left the room and practiced what I have said in their daily lives.
5. I will never intentionally manipulate emotions through stories or actions that are unrelated to the client's goals.

6. I will never use materials or actions with the intention of building my own ego or self-image without paying attention to their relationship to the topic I am bringing up and paying attention to the needs of the participants.
7. I will refrain from changing the spiritual beliefs of others and respect the diversity, variety of beliefs and personal spiritualities of participants, no matter how strong my personal beliefs are.
8. I will continue to take feedback or input in perspective, knowing that I am never as good as the results of the highest ratings or as bad as the results of the lowest ones. My self-worth comes from the inside (out).
9. The material and publicity about myself reflect who I really am and doesn't exaggerate myself. I will never take credit or make claims that are improper or unsupported by facts.
10. I will never make claims that cannot be accounted for or claim achievements that I have never experienced.

With my presence, I will make a difference that can be felt by all participants.

Stephanus Tedy Rozali

Business Consultant, Leadership Trainer, and Paradigm Coach

Artoteles' expectations regarding management consultant ethics have been implemented in Indonesia. This can be seen from the code of ethics of several management consultants and becomes a written guideline for each consultant in carrying out his professional duties, for example the Indonesian Surveyor Association (ISI). In its code of ethics, ISI states that the basic principles of the Surveyor code of conduct / code of conduct are implemented in 10 (ten) rules of conduct as follows: (1) behave honestly, (2) behave professionally, (3) have integrity, (4) be responsible, (5) behave fairly, (6) behave wisely and wisely, (7) uphold high self-esteem, (8) have high discipline, (9) behave humbly, and (10) believe in the truth.

#### *Regulation / Code of Ethics*

##### *Code of ethics*

Recognizing that the Indonesian Surveyor profession is a development pioneer profession, the Indonesian Surveyor needs to equip himself with lofty aspirations in carrying out the profession:

That the CONSCIENCE, namely the combination of honesty, justice and courtesy, is a moral philosophy which, in the right of the reciprocal interests of human beings, should be the underlying principles of ethics, then the Indonesian Surveyors:

- Must uphold the philosophy and the state constitution.
- Must have national integrity awareness.
- At any time, in any position, he should behave in a commendable manner, thereby upholding the honor of the Indonesian surveyor profession.
- Must be sure of the correctness and adequacy of the data and information that he presents.
- Must be sure of the correctness and adequacy of the methods, facilities and manpower, which he uses in collecting information data, processing and presenting it.

- Must be sure of the correctness and adequacy of the methods, facilities and personnel used in assessing data / information collection, processing and presentation activities.
- ;
- Should try to strengthen the surveyor profession by:
- Achieve optimum performance by directing the skills and abilities.
- Exchange of information and experiences with people interested in surveying and mapping and users of survey and mapping services, with other professions, with students and the general public.
- Provide opportunities for employees who work under his supervision to gain progress and development.
- Provide appropriate rewards according to performance to employees who work under their supervision.

Be introspective by:

- Only accept assignments that he knows the people are capable of carrying out, based on education, training and experience.
- Mobilize experts and specialists if deemed necessary, so that the assignor can be served as best as possible.
- Be willing to accept suggestions / criticism.
- Recognize / respect the ownership and interests and rights of others.

Not compete fraudulently with anyone in this profession by:

- Advertise disrespectfully.
- Misuse their position or the position of another person to gain profit.
- Criticize others, especially those of your profession.
- Emphasize or influence inappropriately or ask for gifts by promising / giving monetary rewards or other forms.
- Give proper appreciation to other people and / or companies for their professional contributions.

## CONCLUSION

Associated with the ethics of consultant management in Indonesia, Nicomachean Ethics is still very relevant and becomes an urgency especially during the prolonged pandemic of COVID-19 at this time. The management consultant must understand the function of a management consultant correctly and completely. The Management Consultant must know, be able and willing to act in order to become a good management consultant by applying the management consultant's moral virtues such as justice, freedom, courage, hospitality and honesty properly and well in order to produce a management consultant's moral virtue. and no less important, management consultants must understand the boundaries between responsibility and ethics in carrying out management consulting practices.

The practice of management consultation in Indonesia cannot be separated from the element of virtue in religion, morals in society and the heritage of the values of virtue and character. The practice of management consulting ethics is very close to the local culture that exists in Indonesia, such as the practice of consulting tax management in the Island of the Gods which relates transcendental elements. The ethics of the consulting tax profession emphasizes more on the formality aspect. This means that an idealist will apply ethics to tax service

consulting. The concept in Hinduism which is based on Catur Purusa Artha (Dharma, Artha, Kama, and Moksha) forms an idealist and spiritualist tax consultant. Ethical practices by tax consultants based on local culture.

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