

CHAPTER V

CONCLUSION, SUGGESTION AND RESEARCH LIMITATION

A. Conclusion

Based on the analysis result and discussion in this research, it could be concludes that:

1. The result of hypothesis 1, the hypothesis knowledge on *zakat* has positive significant influence to the attitude regarding on paying *zakat* and tax for *muzakki* and tax payers is rejected. This is in line with the previous study conducted by Wahid, Haerunnizam, et al (2005) that state even when the society knows there are other *zakat* they should pay, the self-consciousness of paying *zakat* is still low because they need some knowledge from *zakat* management institution to inform them about the importance of paying *zakat* and some terms following it.
2. The result of hypothesis 2, that the hypothesis tax knowledge has positive significant influence to the attitude of paying *zakat* and tax for *muzakki* and tax payers is accepted. This is in line with the previous study conducted by Setyowati (2014) who states that tax knowledge has positive influence through tax payer compliance on paying land tax. She also state that it is important to remind them routine related with paying tax payers about their self-conscious to pay the tax by themselves.
3. The result of hypothesis 3, with the hypothesis that integration of *zakat* and tax knowledge has positive significant influence to the attitude in paying *zakat* and tax for *muzakki* and tax payers is accepted. It is in line

with the previous research by Suprayitno (2013) who explains that the *zakat* deduction treatment on tax payment in Malaysia has positive influence in receiving tax income. It means that the more *zakat* collected, the more tax collected by the governments.

B. Suggestions

Below are some suggestions given by the researcher for the next similar research:

1. Expand the observation area with the same specific characteristics.
2. Try to find other variables related with the research, such as religiosity, regulation and so on.
3. It is better for future researcher to determine the respondent which are paying the charity and tax by themselves, not obtained by their profession (such as small and large business company, entrepreneur, freelance and so on).

C. Limitations

1. This research just tried to find three independent variables that are knowledge on *zakat*, knowledge on taxation and knowledge on *zakat* and tax integration with its dependent variable is *muzakki* and tax payer attitude which is explained 57%, while the rest of 43% are explained by another variables.
2. This research is specifically distributed for civil servants so that there is no comparison from the occupation of respondents or any other differential found in this research.

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