

## CHAPTER V

### CONCLUSION, SUGGESTION AND RESEARCH LIMITATION

#### A. Conclusion

The purpose of this research is to obtain the empirical of tariff, socialization, control, and taxation understanding for tax compliance of Micro Small Medium Enterprises taxpayers in Yogyakarta. Based on the results of the study, conclusions can be taken as follows:

1. Tariff from government has an effect on tax compliance of MSME taxpayers this means that the tariff given from government to MSME is already effective, and the policy from government to makes the tariff for final tax in 0.5% is very useful for MSME taxpayers. It reflects the successfulness of government because it can increase the amount of taxes received.
2. Socialization has no effect on tax compliance of MSME taxpayers. This means the effort from director general of taxation especially revenue officer must find a new way to make taxpayers more aware about the important of report and pay the taxes, this activity must be done to improve the revenue from the tax sector.
3. Control from government has an effect on tax compliance of MSME taxpayers this means that the control that held by the government to MSME is already effective. It reflects by the effort that did it by revenue officer is already effective for the MSME taxpayers to increase their awareness about paying the taxes. Therefore, the successfulness of

government can increase the amount of taxes received and improve the willingness of MSME taxpayers to report and pay their taxes.

4. Understanding of Taxation has a positive and significant effect on tax compliance of MSME taxpayers. This means that the level of knowledge from taxpayers, the level of understanding of how to report and pay the taxes, or any other factor that influences taxpayers will greatly affect the tax compliances. Therefore, it also gave benefit for both of taxpayers and government because there is more revenue receive from tax if the taxpayers have a good understanding in knowledge of taxation itself.

## **B. Limitation**

In this study there are several limitations including:

1. The scope of the research is only on MSME taxpayers in Yogyakarta City, where taxpayers here is not receive a lot of information from director general of taxation, it is different with the capital city like DKI Jakarta receive more information about tax payment and reporting.
2. In collecting the data, this study is limited by using a questionnaire has a weakness that there are respondents who answer the questionnaire in a non-serious manner and cannot be controlled. The results of this study can only make the analysis of research objects that are limited to MSME taxpayers of Yogyakarta city, thus allowing differences in results and conclusions if carried out with other objects like the capital city of Indonesia like DKI Jakarta.

3. The respondent of the questionnaire is difficult to answer the questionnaire, almost half of them did not want to answer the questionnaire because MSME think they afraid if they are not reporting their taxes. Even though for the questionnaire they receive only for completement of thesis.

### **C. Suggestion**

The following are suggestion given by the researcher for future research:

1. The next researcher should expand the scope of the research not in same city to get maximum of answers and be able to know the other city for MSME taxpayers.
2. The next researcher is expected to be able to use the data collection method using the combined method both through data from questionnaires and through interviews. And next researcher may use experimental for collecting the data for MSME taxpayers.
3. With this research study, regional government DIY like Director General of Taxation (*Direktorat Jenderal Pajak*) and Department of Industry and Trade of DIY (*Dinas Koperasi UMKM DIY*) along with *Bekraf* (*Badan Ekonomi Kreatif*) and groups of MSME need to more collaborative about what policy is right that give benefit to all of them, and the government need to conduct more intensive socialization through appropriate media, because nowadays there is a lot of technology and social media that can help them to socialize more about the information and policy about tax especially tax for MSME. Where in this study social media is the most

effective way to reach the MSME taxpayers about the information of taxation, and the other socialization like billboard in strategic places can reach the MSME taxpayers. In addition, the government need to develop their policy such as:

- a. Utilize the social media for more socialize the information and policy of taxes, especially for MSME.
- b. Increase the number of socializations from director general of taxation like held a seminar with taxpayers to increase the knowledge of taxpayers especially for MSME taxpayers.
- c. Increase the number of billboards, banners, bulletin board, and even advertisement on newspaper to reach more viewers about the important to report and pay the taxes in Yogyakarta city.