

CHAPTER V

CONCLUSIONS, SUGGESTION, AND RESEARCH LIMITATION

A. CONCLUSIONS

This research was conducted to find out the factors that influence taxpayer compliance of personal tax reporting in paying self-tax. Based on the research that has been done, it can be concluded as follows:

1. The results of the first hypothesis (H1) show that education level has no effect on personal taxpayers' compliance in paying self-tax.
2. The results of the second hypotheses (H2) show that taxation knowledge has positive and significant effect on the individual taxpayers' compliance in paying self-tax.
3. The results of the third hypothesis (H3) show that level of trust in government system has no effect on the personal taxpayers' compliance in paying self-tax.
4. The results of the fourth hypothesis of the research (H4) show that moral norms has positive and significant effect on personal taxpayers' compliance in paying self-tax.
5. The results of the fifth hypothesis of the research (H5) show that tax examination has positive and significant effect on personal taxpayers' compliance in paying self-tax.
6. The results of the sixth hypothesis (H6) show that tax consciousness has no effect on personal taxpayers' compliance in paying self-tax.

B. SUGGESTION

Based on research that has been done, there are some suggestions given as follows:

1. For further researchers, to use moderation and mediation to broaden the scope of research,
2. For further researchers, to increase the coverage of respondents not only online entrepreneurs, but also offline entrepreneurs
3. For taxpayers, it is recommended to be obedient and obedient to their obligations as citizens, namely reporting their taxes and paying their taxes according to the rules and regulations.
4. For fiskus, to increase socialization to increase public knowledge regarding self-taxation in order for the people to know how to calculate, report and pay personal taxes.

C. RESEARCH LIMITATION

In this study, researchers realized that there were still many limitations in this study. The limitations in this study are as follows:

1. The researcher only conducted the research on online shopping entrepreneurs whose businesses are online.
2. The researcher only examined education level, taxation knowledge, level of trust in government systems, moral norms, tax examinations, and tax consciousness
3. Disadvantages of a questionnaire that author used on the question section which only included a few questions.