

CHAPTER V

CONCLUSIONS, SUGGESTIONS, AND LIMITATION RESEARCH

A. Conclusion

The conclusion that can be drawn from this research, are :

1. Tax regulations understanding has a positive effect on taxpayer compliance.
This proves that having high tax knowledge affects taxpayers to obey paying their taxes.
2. Taxpayer awareness has a positive effect on taxpayer compliance. This proves that every taxpayer who has high awareness and concern for the region and his country will voluntarily pay his taxes.
3. Tax sanctions have a positive effect on taxpayer compliance. This proves that the existence of tax sanctions are firmly able to force the taxpayer and remind them to obey in paying taxes.
4. Tax authorities services does not have a positive effect on taxpayer compliance.
This proves that even though the tax officer provides good service, it will not necessarily lead to satisfaction and increase the motivation of Taxpayers to pay their taxes regularly and voluntarily.
5. Religiosity does not have a positive effect on taxpayer compliance. This proves that even though taxpayers have a high religious spirit, it does not affect the compliance of taxpayers to pay their taxes regularly and voluntarily.

B. Suggestions

There are some suggestions from this research, are :

1. For the Regional Government of Sleman Regency

in an effort to improve compliance with the boarding tax obligation in Sleman Regency, it is necessary to conduct socialization and several innovations so that it is obligatory to pay taxes. Because based on the results of this study the taxpayer is not obedient than other because of their obligation ignorance to pay taxes, but forget / not have time to pay taxes. In addition to the community, there are also many of them who think that there are still many other boarding taxpayers who have not paid the boarding tax so they choose not to pay boarding taxes as well. Therefore, it is necessary to have useful instruments to overcome these problems, both to overcome the problems that do not have time and problems that overcome the unwillingness of the community to pay their taxes.

2. For Taxpayers

This research can expand knowledge and understanding related to taxation, especially awareness of taxpayers, service quality, tax sanctions, and knowledge of taxation.

3. For Further Researchers

This study can be used as a source of thoughts, considerations, or reference material in further research in the same field, namely to look for other influences on taxpayer compliance. Then, it is expected that further research will be carried out using mix method in order to get more valid and numerous

data. However, the further researcher also can add the variable and the scope of research.

C. LIMITATIONS

The limitations of this research are :

1. The research was only conducted in one regency, Sleman Regency, so it is expected that further research would be able to expand the research sample not only in Sleman Regency but also other cities.
2. At the time of distributing the questionnaire there were several respondents who filled out the questionnaire not seriously so that their choice of answers was sometimes not in accordance with the actual situation.
3. The distribution of questionnaires in this study is only done to taxpayers who are in their boarding houses and do not distribute them to taxpayers who are not in their boarding houses, so that the number of samples that can be used in this study is relatively low.