

CHAPTER V

CONCLUSIONS, SUGGESTIONS, AND LIMITATIONS

A. Conclusion

The conclusion that can be drawn from this research are:

1. Perceived Usefulness has positive effect on The Interest of Individual Taxpayers in Using E-Filing.
2. Perceived Ease to Use does not have positive effect on The Interest of Individual Taxpayers in Using E-Filing.
3. Perceived Satisfaction does not have positive effect on The Interest of Individual Taxpayers in Using E-Filing.
4. Security and Privacy does not have positive effect on The Interest of Individual Taxpayers in Using E-Filing.
5. Readiness Technology Taxpayer's Information does not have positive effect on The Interest of Individual Taxpayers in Using E-Filing.
6. Experience does not have positive effect on The Interest of Individual Taxpayers in Using E-Filing.

B. Suggestions

There are some suggestions from this research, as follows:

1. The Governmen

For the Government, in an effort to improve compliance by reporting SPT, it is necessary for the government to conduct socialization for several improvement of the technology. Because there some correction from

respondents about the complexity of the application. Moreover, there is still lack of knowledge of the taxpayers about how to use e-filing correctly.

2. Taxpayers

For taxpayers, this research can expand knowledge related to taxation especially to fulfill the obligation to reporting SPT. This research can also expand the knowledge of taxpayers about The Factor Affecting the Interest of Individual Taxpayers in Using E-Filing.

3. Further Researchers

For further researchers, it is recommended to expand research area and add larger numbers of research samples. This is needed to improve the accuracy of the results obtained in the future. So that better results can be obtained from this study. In addition, for further research, it is better to conduct an interview process with all respondents so that the information obtained is complete.

c. Limitation

In this study, the researchers realized that there are some limitations and disadvantages that might influence the results of this study, therefore to get better research results, it should be noted that the number of small samples is relatively small. Thus, it is not enough to clarify an actual situation. This research was not conducted through an interview process with all respondents. So that the data information obtained was incomplete.