

CHAPTER V

CONCLUSIONS, LIMITATIONS, AND SUGGESTIONS

A. Conclusion

The purpose of this research is to determine the effect of the application of the online tax system (e-registration, e-billing, and e-filing) and tax system justice on tax compliance in the Cilegon area. Looking at the results of this study, conclusions can be taken as follows:

1. E-registration implementation has a positive and significant effect on tax compliance.
2. The application of e-billing has a positive and significant effect on taxpayer compliance.
3. The application of e-filing has a positive and significant effect on taxpayer compliance.
4. The application of justice tax system has no effect on tax compliance.

B. Limitations

In this study there are several limitations including:

1. The scope of the research is only on individual taxpayers in Cilegon.
2. Research limits the testing of factors that influence the decisions of individual taxpayers on the implementation of e-registration, e-billing, and e-filing systems on tax compliance.
3. In collecting data, this study is limited by using a questionnaire only.

C. Suggestion

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

1. Future research should expand the scope of the research subjects to get maximum results and can describe more real circumstances.
2. Further research should use other research methods and not be confined only to the method of distributing questionnaires, such as conducting a brief interview to each individual taxpayer.
3. For the further research, the researcher should add other variables, other than e-registration, e-billing, and e-filing systems to tax compliance or replace the dependent variable such as tax evasion.
4. With this study, the Directorate General of Taxes will be able to know that there is still a need for more intense socialization related to tax knowledge to taxpayers because the knowledge possessed by individual taxpayers will also influence the awareness of taxpayers on their tax obligations, so that this will raise tax compliance in carrying out their tax obligations.
5. With this research, the readers knows more about the impact and benefits of the online tax system and tax system justice on taxpayer compliance, especially for individual taxpayers in Cilegon.
6. With this research the readers know that the fairness of the taxation system does not always have a positive impact on taxpayer compliance. This happens because individual taxpayers feel that the justice of the tax system is only fair to the law but not to the implementation.