

## CHAPTER V

### CONCLUSION AND SUGGESTION

#### 5.1 Conclusion

The conclusions that can be drawn in this study are as follows:

1. The results of this study prove that extraversion has a positive but not significant effect on taxpayer compliance in paying MSMEs taxes. This shows that even though it is not significant, the higher the extraversion, the more it increases taxpayer compliance in paying MSMEs taxes in Bukittinggi City.
2. The results of this study prove that conscientiousness has a positive but not significant effect on taxpayer compliance in paying MSMEs taxes. This shows that even though it is not significant, the higher the conscientiousness, the more it increases taxpayer compliance in paying MSMEs taxes in Bukittinggi City.
3. The results of this study prove that openness to experience has a positive and significant effect on taxpayer compliance in paying MSMEs taxes. This shows that the higher the openness to experience, the more it will increase taxpayer compliance in paying MSMEs taxes in Bukittinggi City.
4. The results of this study prove that neuroticism has a negative and no significant effect on taxpayer compliance in paying MSMEs taxes. This shows that although it is not significant, the higher the neuroticism, the lower the taxpayer compliance in paying MSMEs taxes in Bukittinggi City.
5. The results of this study prove that agreeableness has a positive and significant effect on taxpayer compliance in paying MSMEs taxes. This

shows that the higher the agreeableness, the more it increases taxpayer compliance in paying MSMEs taxes in Bukittinggi City.

## 5.2 Limitations

In this study there are several limitations that might affect the results of this study. These limitations include:

1. This research was only conducted in one area, namely Bukittinggi City. This resulted in the results of this study cannot be generalized to conditions in other regions.
2. The data was collected and analyzed using the questionnaire method, so that it is possible for respondents to fill out the questionnaire who are not serious and can lead to misleading results.

## 5.3 Suggestions

Based on the results obtained and the limitations of the research above, the suggestions given by the authors for further research are as follows:

1. Subsequent research can be carried out in a wider area or in different areas that have never been studied before, either with the same variables or other variables that have not been studied in this study.
2. Collecting data in subsequent research can use the interview method, so that the results of the data obtained can be more specific and avoid respondents' answers that are not serious or inconsistent.
3. It is hoped that local governments or related parties can provide more intensive outreach to the wider community regarding tax understanding for MSMEs and character building in entrepreneurship.