

CHAPTER V

CONCLUSION AND SUGGESTION

5.1 Conclusion

According to the comprehensive analysis of the finding of this research as presented in the discussion section, the researcher is able to draw numerous conclusions, which are outlined as follows:

1. The perception of the self-assessment approach in Pariaman has been observed to have a positive and significance influence on the degree of entrepreneurs' compliance as individual taxpayer. If an individual achieves a positive outcome on the examination, it signifies that the taxpayer's level of compliance will correspondingly improve in tandem with an increase in self-assessment system' score. Conversely, if the efficacy of the self-assessment system diminishes, it will correspondingly lead to a decrease in taxpayer compliance.
2. The issuance of notice of tax collection does not significantly impact the entrepreneurs' compliance as individual taxpayers in the region of Pariaman. In summary, it may be said that alterations in the variable value of a tax collection notice do not exert an influence on the augmentation or reduction of taxpayer' compliance.
3. The implementation of tax sanctions has a positive and significant influence on the degree of compliance of entrepreneurs as individual

taxpayers. The positive value from the test signifies that an escalation in the tax penalty value will correspondingly lead to a rise in the taxpayer compliance value. Conversely, a decrease in the severity of tax sanctions will result in an associated decline in taxpayer compliance.

5.2 Limitation

This research exhibits several number of limitations:

1. The scope of this study is limited to individual taxpayers who conduct business operations under the jurisdiction of Pariaman city.
2. This research employed a questionnaire as the data collection approach. As a result, there is a potential for the data produced to be subjective so that respondents could inaccurately or inconsistently complete the questionnaire, leading to a contradiction between their responses and the actual circumstances.
3. Conducting distribution through the door-to-door approach presents challenges due to the fact that the possession of a business by a response does not guarantee their status as a taxpayer.

5.3 Suggestion

In relation to the conclusion explained before, the author is able to provide several suggestion:

1. To Academic

The author hopes that this research will be useful and can become a source of new knowledge that can be used for further research. Author also hopes that future researcher to broaden the scope of research and include additional independent variables, such as the influence of education level, tax socialization, tax service, and many others. Author suggests that data collection using a questionnaire be accompanied by interviews so that the data obtained is more valid.

2. To Government

The author hopes that the tax office can actively and consistently monitor taxpayers who are late in tax payment or reporting and also to immediately issue notice of tax collection to ensure that taxpayers are informed and can develop a heightened sense of awareness regarding their obligations. Tax authorities can also provide guidance and outreach initiatives relating to tax obligations, in addition to issuing notifications in the event of alterations to tax regulations.

