

CHAPTER V

CONCLUSION

5.1 Conclusion

This research was conducted with the aim of determining the influence of tax awareness, tax knowledge, and tax sanctions on taxpayer compliance in K-Pop Group Order owners. This research uses primary data obtained by distributing questionnaires via *google form* to 102 taxpayer respondents who run an online K-Pop based Group Order business. Based on the test results and analysis of the data that has been collected, it can be concluded that firstly, the tax awareness variable has no effect on the compliance of K-Pop Group Order owners. Tax awareness does not play a role in increasing taxpayer compliance of K-Pop Group Order owners. The negative beta coefficient also shows that even though tax awareness is high, it does not necessarily mean that Group Order business owners carry out their obligation to pay taxes.

Secondly, the tax knowledge variable has a positive and significant effect on taxpayer compliance of K-Pop Order Group owners. Tax knowledge is the ability of a taxpayer to know tax regulations, both regarding tax rates based on law and tax benefits that will be useful for later life. This shows that the better the taxpayer's knowledge about the importance of paying taxes, the more taxpayer compliance in paying taxes will increase.

Lastly, the tax sanctions variable has no effect on taxpayer compliance of K-Pop Group Order owners. This could be due to the fact that business owners are far from the supervision of the tax authorities, resulting in the presence or absence of sanctions not affecting taxpayer compliance of their obligation to pay taxes.

5.2 Research Limitations

There are limitations in this research, namely the number of respondents in this research was only 102 people, therefore it is still not enough to know the actual situation. Respondents were also not willing to fill out the questionnaire, hence this research took longer to find K-Pop Group Order owners as respondents who were willing to fill out the questionnaire. Then process of collecting data carried out by researchers using a questionnaire, sometimes the answers given by respondents do not show the actual situation due to differences in understanding and thinking of each respondent.

5.3 Suggestion

Based on the results of the research that has been carried out, there are several suggestions for further research which are expected to increase the scope of the research object, with the intention that research results can be compared, and add other independent variables with the aim of finding out other variables that can influence the dependent variable. Also add more respondents to be able to describe the actual statistics more accurately.