

CHAPTER V

CONCLUSION AND RECOMMENDATIONS

5.1 Introduction

This chapter concludes with a research summary. This chapter answers the hypothesis that the researcher made in the previous chapter. This chapter provides a summary of research findings, the contribution of the study, limitations, and recommendations for future research.

5.2 Summary of Research Findings

5.2.1 The relationship between tax knowledge and tax awareness among accounting students in the state of Polytechnic Sriwijaya.

Hypothesis 1 was formulated to examine the relationships between tax knowledge and tax awareness based on the first research question. Results after conducting the analysis show tax knowledge has a significant positive relationship with tax awareness which means H_1 is accepted since the results provide tax knowledge has a correlation and is a significant relationship at a level <0.001 with tax awareness. This is because the sample of this research is an accounting student and they have taken tax subjects before, so they have a knowledge about tax and are aware of tax. These results are consistent with the research conducted by Suparta et al. (2021) which states tax literacy/ tax knowledge has a significant positive relationship with tax awareness and Herawati et al. (2022) stated that tax literacy/ tax knowledge has positive and significant effect on tax awareness.

5.2.2 The relationship between social environment and tax awareness among accounting students in the state of Polytechnic Sriwijaya.

Hypothesis 2 was formulated to examine the relationships between social environment and tax awareness based on the second research question. Results after conducting the analysis show tax knowledge has a significant positive relationship with tax awareness which means H_2 is rejected since the results provide social environment has a correlation but not a significant relationship at a level of 0.172

with tax awareness. This is because the sample of this research is an accounting student so the teacher has a significant impact to increase their awareness about tax. These results are not consistent with the research conducted by Suparta et al. (2021) which states social environment has a significant positive relationship with tax awareness.

5.3 Contribution of Study

5.3.1 Body of Knowledge

This study is not specifically different from the previous research papers. In this context, this research paper takes into account the significance of the relationship between tax knowledge and the social environment on tax awareness. This study enables forthcoming scholars to utilize it as a literature review and point of reference for their own research topics.

5.3.2 Theory

This study uses the Theory of Planned Behavior (TPB) which explains how individuals engage in actions. The Theory of Planned Behavior (TPB) posits that behavior is influenced by the beliefs and information individuals hold about specific actions (Fishben and Ratnadi, 2017). While people may possess multiple beliefs about behavior, only a select few become prominent and directly impact behavior when faced with a particular situation.

This study also uses the Attribution Theory which explains individuals as amateur psychologist who tries to understand the reason for an event that occurred in the face. Al-Sharif (2020) highlights the framework of attribution theory that takes the process of causality one step further, it also aims to identify who/what is responsible for the agent and influenced by target.

5.3.3 Practical

This study adds knowledge about the relationship between tax knowledge, social environment, and tax awareness among accounting students. In addition, it can increase students' awareness of taxes and increase several skills like how to

calculate and report the tax which can help when they enter the job life. Social Environment especially family, community, and government not many contribute to increase student awareness whereas one of Indonesia state revenue from taxes. Tax awareness can increase country revenue because if many people have knowledge many people can aware about tax.

5.4 Limitation

There are several limitations when conducting this research. First is minim the previous study that discuss the same sector. Many previous study discuss about the awareness of taxpayers because student not paying the tax. The second limitation is the sample in this study is limited to a particular area only accounting student in the State of Polytechnic riwijaya.

5.5 Future Research

This research examined the relationship between tax knowledge, social environment, and tax awareness. This study investigates two independent variables such as tax knowledge and social environment. For future study researcher recommend to add more independent variables to the regression model to investigate awareness of undergraduate student about tax and extend more sample or population for the research.