CHAPTER V
CONCLUSION, CONTRIBUTION, AND RECOMMENDATION

5.1 Introduction

This study concludes with the presentation of a research summary and a discussion and interpretation of the study's findings. In addition, this chapter is answering the hypotheses that researcher have been made in the second chapter of this study. Furthermore, the following chapter, The conclusions are pertinent to the progression of housing development projects, but it should be noted that when applied to different scenarios, they may lead to inaccurate assumptions. Nonetheless, these findings warrant further research recommendations.

5.2 Summary of Research Finding

The research findings are as follows, based on the statistical findings from the previous chapter:

1. The TS variable does not have a significance value (t= -0.393; sig > 0.005), while the TA variable exhibits significance, leading to the conclusion that there are only one variables tax awareness had a significant affect among tax compliance, based on the previous study Santi (2012), shows that tax awareness has a positive and significant impact on taxpayer compliance. Santi conclusion (2012) is supported by study, Z. (2012) and Jatmiko (2006) conclusion. The other variable taxpayment system do not significantly affect tax compliance because many taxpayers are still unsure of how to change the current manual system and are not comfortable doing so, this result contrary to previous studies by Ninis et al(2018) that stated there is a positive and significant effect between e- filing implementation formal tax compliance. But some previous study Handayani & Tambun (2016) also stated that the implementation of e- filing has no significant effect on tax compliance. The TA variable is significant value (t= 1,006; sig<0.005), indicating that there is significant impact on the

calculation results.The KMO and Bartlett tests show less significant and acceptable correlation values for every item, which means that each item has a very low correlation with other items that are included in the overall scale.

2. Factor analysis of the dimensions to validate the extracted model for assessing taxpayer compliance. The component has factors loaded appropriately. Therefore, this model is accepted to assess the impact of introducing an online tax payment system and raising taxpayer awareness on tax compliance.

3. Each variable has a low significance, and there is a negative connection between them, according to the results of the multiple regression analysis.

4. The two research hypotheses were examined after obtaining correlation coefficients and regression weights for dimensions based on the p-values connected to each variable. H1 indicates that the use of the online tax payment system has an effect on taxpayer compliance, and this explanation is accepted for each variable.

5. Other data analysis findings are related to other research respondent groups.

As was previously said, research questions are created in a way that allows anybody to contribute to their analysis. In order to determine whether there are different perspectives of these groups, we can compare the outcomes of each group. The findings of the one-way ANOVA test show that the significance is quite low.

The findings and study questions can be summarized as follows: Online tax payment systems and taxpayer knowledge have a substantial impact on influencing taxpayer compliance with regard to paying taxes. Customers assess the merits of the tax payment methods available using their own criteria, and the results of this assessment will help them make a decision regarding whether to continue using the manual system, which has many drawbacks, or to switch to the online payment method, which can facilitate their work and save them time. This study

also highlights two key findings from numerous studies that have created models for online tax payment systems and taxpayer awareness. We highlight the significance of each finding to determine which one is best suited for use as evaluation material and to improve the efficiency with which taxpayers pay their taxes.

5.3 Contribution of Study

In this study, the impact of an online tax payment system's implementation and taxpayer awareness on compliance with the law is examined. that is, what conditions and variables will allow them to continue making money.

The initial layer of assessment for the tax office in order to increase taxpayer compliance can be based on the taxpayer's perspective on paying taxes. Through this survey, we demonstrate the direct evaluation and relationship between the TS (Online Taxpayment system) and the TA (Taxpayers Awareness) towards the TC (Taxpayers Compliance) using measure SCA with the elements employed.

5.4 Limitation

This study's method of choice was the use of a questionnaire due to time and personnel restrictions. This indicates that the scope of this study is restricted to the amount of time needed to process data for a certain set of respondents while taking time and financial constraints into account. The study, which focused only on the attitudes and motivations of the participants, was focused on electronic filing.

5.5 Recommendations

1. To reduce demand on the current system, the Lahat tax office should improve the online tax payment system from the beginning.
2. To promote the interest of taxpayers in using the online system, the Lahat tax office equitably distributes communication regarding it throughout the Lahat area.

5.6 Further Research Finding

The following study topics are recommended by researchers.

1. The impact of the electronic tax payment system on government sector taxpayercompliance
2. How tax avoidance and evasion of taxes are affected by electronic taxation.
3. How the taxpayer's relational norm is affected by online tax.

5.7 Summary

The research's concluding chapter provides a summary of the findings that were previously discussed in great detail, as well as information on the researcher's contributionto the study, its limitations, and recommendations for future research that could be done to make it better and more effective