

CHAPTER V

CONCLUSIONS, IMPLICATIONS, LIMITATIONS

A. Conclusion

This study aims to test the independent variables, Such as Service Quality and Tax Facility variables on the dependent variable that is Taxpayer Satisfaction as many as 400 respondents. Based on analysis and discussion that has been done, it could be concluded as following:

1. Service Quality Variable (X1) has positive effect on Taxpayer Satisfaction Variable (Y).
2. Tax Facility Variable (X2) has positive effect on Taxpayer Satisfaction Variable (Y).

B. Implications

Based on the conclusion above, the results of this study is giving implication managerial that can be used in business practice for another parties, including:

1. For Pratama Tax Service Office Cirebon Satu

Maintaining good services and facilities in order to keep taxpayers who pay their taxes on time. According to researchers at the Pratama

Tax Service Office Cirebon Satu, the tax officer should be able to show the proper location and person to deal with SPT issues.

2. For Future Researcher

Giving references and information about Service Quality and Tax Facility on Taxpayer satisfaction for readers and researchers who will take or interested make study in the same field. For the next researcher is expected to measure Customer Satisfaction Index. Some benefit of measuring the Customer Satisfaction Index for the institution's, organization's, or company's internal interest, where Customer Satisfaction Index offers precise data on the level of user satisfaction so that it can perform periodic evaluations to enhance what is lacking and improve services that customers consider to be a positive at a given time. The Customer Satisfaction Index method's merits include efficiency, which includes not only satisfaction but also information on dimensions or traits that need to be addressed, ease of use and simplicity, and the use of a scale with high sensitivity or dependability.

C. Limitations Study

This research has some limitations and weaknesses so the results achieved is still far from perfect. The limitations and weaknesses is following:

1. The time period is long. The research conducted in range of two months.

2. This research has limitations, such as the fact that it only looks on how the service quality variable and tax facilities affect taxpayer satisfaction. It does not measure the customer satisfaction index.

