

## V. CONCLUSIONS AND IMPLICATIONS

### A. Conclusions

Based on the research result above, the conclusions that can be drawn are as follows

1. Understanding of income tax article 25 has a positive effect on the compliance of corporate taxpayers during the Covid19 pandemic.
2. Taxpayer awareness has a positive effect on corporate taxpayer compliance during the Covid19 pandemic.
3. The locus of control can moderate the influence of understanding income tax article 25 on corporate taxpayer compliance during the covid19 pandemic.
4. The locus of control cannot moderate the influence of taxpayer awareness on corporate taxpayer compliance during the covid19 pandemic.

### B. Implications

1. Theoretical Implication

This research shows the existence of evidence that corresponds to the assumption of attribution theory, that corporate taxpayer compliance can be affected by internal factors. namely understanding of income tax article 25, awareness of corporate taxpayers, and locus of control. In this study, it was found that there was an influence from the understanding of income tax article 25, awareness of corporate taxpayers and locus of control on the corporate taxpayers. This can reinforce the theory that the behavior of corporate

taxpayers can be influenced by various factors, one of which is internal factors. This research is expected to be used as information that can be used as a reference by future researchers who will conduct research in the field of taxation.

## 2. Practical Implication

### a. Implications for corporate taxpayers

The results of this study can be used as a reference for corporate taxpayers that the understanding and awareness that corporate taxpayers have of compliance with paying taxes voluntarily is important for the development of the country. Because taxpayers who comply with their taxation contribute to the development of the country. So that the understanding and awareness of corporate taxpayers must continue to be improved again in order to become an honest and responsible corporate taxpayer for their obligations, as well as to be a good taxpayer for the state.

### b. Implications For Government

The results of this study can provide an evaluation to the government as a policy-making authority in an effort to increase understanding of tax knowledge and taxpayer awareness in complying with taxation. With the socialization of taxation provided by the government to corporate taxpayers, it has a positive impact on the understanding and awareness of corporate taxpayers in the Tangerang city area. So with this research, it is hoped that the government can evaluate even better in providing socialization and training to corporate taxpayers.

### **C. Research Limitations**

In this study, the author realized that there are limitations in this study. This research was only conducted in 7 sub-districts in Tangerang City which is the working area of KPP Tangerang Timur. So that the results of this study cannot be generalized to other areas in Tangerang City.

### **D. Suggestion**

1. The government as a policy maker is expected to make policies that can motivate taxpayers. So that with the motivation of taxpayers willing to voluntarily carry out their tax obligations, especially corporate taxpayers in the Tangerang city area.
2. For corporate taxpayers is expected to continue to be active in learning to understand the content of taxation, the benefits and uses of taxes. So there will be a sense of awareness in the corporate taxpayer that paying taxes is very important for society and the country.
3. Based on the R-square results in this study, the two variables used were only able to explain taxpayer compliance by 17.1% the remaining 82.9% was influenced by other variables. So that the hope for subsequent researchers can use other variables that are more influential than those used by researchers such as service quality, tax sanctions, and other variables.