

CHAPTER V

CONCLUSIONS AND IMPLICATIONS

A. Conclusions

Considering the results of the research findings analysis in the previous chapter indicated an extensive amount of information found, numerous conclusions derived are as the followings:

1. There is no substantial positive influence of Tax Knowledge on Tax Compliance.
2. Tax Fairness Perception has a considerable favorable influence on Tax Compliance.
3. Love of Money has no significant negative effect on Tax Compliance.
4. Tax Compliance is significantly influenced by Subjective Norm.
5. Government policy changes have a strong positive impact on tax compliance.

B. Implications

1. Theory of Attribution and Responsive Regulatory proxied by several variables in this study could explain Tax Compliance actions empirically within the scope of taxpayers in Purwokerto. The results of this research could strengthen previous research related to Tax Compliance.
2. Theoretically, this research could be used as a reference for further research that discusses tax compliance or similar topic.
3. According to the findings of this review, tax compliance is a broad and complex topic. To persuade and enforce tax compliance effectively, public policymakers

must employ a combination of persuasive and forceful techniques. In this method, taxpayer compliance might be promoted by mobilizing important community members, households, friends, and coworkers to distribute tax compliance messages. If the process reaches a critical mass, norms shifting and influencing behavioral patterns. Thus, tax authorities should take a balanced approach to tax enforcement, encouraging both voluntary compliance and deploying of the state's traditional coercive equipment to compel tax compliance.

C. Limitations

This research still needs further development in order the results are deeper and more accurate. This study also has several limitations to improve and develop in further research since:

1. The absence of supervision during questionnaires filling makes possibility of inaccurate data entries. Considering that the data used is categorized primary ones, assisting the respondents when filling the questionnaires is recommended to obtain accurate data.
2. The forthcoming research may need to include variables related to socioeconomic situations, such as place of residence or income distribution. This is because future study is likely to be able to distinguish many general states reported by respondents in response to tax compliance.
3. This research is also limited to the Purwokerto area without involving other areas of Indonesia in broader means. Therefore, the next research can

make the expansion of the object of study, so the results can be concluded in general.

4. To obtain more accurate results, increasing the number of samples used in future studies is advisable. Diligence and patience in conducting similar research are also needed in order to make taxpayers are openly willing to discuss tax issues.

