

CHAPTER V

CONCLUSIONS, LIMITATION, AND SUGGESTIONS

A. Conclusion

1. Simultaneously or whole, independent variables namely Knowledge and Penalties effect the effectiveness of Self Assessment System in application on restaurant tax in Kotawaringin Timur Regency.
2. Separately, the independent variable that is Knowledge don't have any effect the independent variable that is Knowledge does not take effect significantly to the effectiveness of the dependent variable Self Assessment System inside application on tax restaurants in Kotawaringin Timur Regency.
3. Separately, the independent variable Penalties effect partially on the dependent variable effectiveness of Self Assessment System in application in restaurant tax in Kotawaringin Timur Regency

B. Limitation

The taxpayer data that given to the writer provided has not been upgraded

C. Suggestions

Based on results conclusion above author filed some advice as the following

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1. Badan Pengelola Pendapatan Daerah of Kotawaringin Timur Regency should socialize to the restaurant taxpayers to be more aware of their rights and obligations as taxpayers.

2. Judging from the influence of Self Assessment System implementation on restaurant tax, BAPPENDA should socialize the Self Assessment System to all restaurant taxpayers in Kotawaringin Timur Regency.
3. Badan Pengelola Pendapatan Daerah (BAPPENDA) should maximize in tax collection area especially tax restaurant in Kotawaringin Timur Regency with rearranging subject and tax object that can be increased regional revenue in Kotawaringin Timur Regency.