

CHAPTER V

CONCLUSION AND SUGGESTION

This chapter presents the conclusion of the study, the limitation of study, and recommendation.

5.1 Conclusion

This research purposes to examine noncompliant behaviour toward taxpayers using *Theory of Planned Behaviour constructs*. Besides that, this also analyses the moderation effect of *Tax Amnesty* to attitude, subjective norms, and perceived behavioural control. These research objectives are applied to the individual taxpayers by *convenience sampling*. From the discussion in the last chapter, result of this research is summarised as follow:

1. Based on the research result, there is a significant influence between attitudes toward tax noncompliance and subjective norms to behavioural intention. In contrast, perceived behavioural control does not significantly influence behavioural intention.
2. In this research, not only the influence of perceived behavioural and behavioural intention but also the influence of perceived behavioural and tax non compliance. As the discussion above, perceived behavioural control does not significantly influence tax noncompliance. Therefore, perceived behavioural control does not significantly influence both behavioural intention and tax non compliance.

3. Empirically, behavioural intention is significantly influence tax noncompliance. Hence, behavioural intention can be the mediation between tax noncompliance and its factor determinant.
4. According to the moderating effect analysis, generally, *Tax Amnesty* moderates the relationship *Theory of Planned Behaviour* construct. *Tax Amnesty* is proven can influence the relationship between attitude toward non compliance, subjective norms and behavioural intention. Nevertheless, the relationship between perceived behavioural control and behavioural intention does not seem to have significant relationship. As conclusion, all of the research result supports *Theory of Planned Behaviour* but *Tax Amnesty* may not moderate its constructs.

5.2 Limitation

However, this study is designed well; this study is not free from limitation. This limitation of study explains three important points cannot be solved by the researcher. This paper has several limitations which are listed as follow:

1. Variables which are used as determinant of tax noncompliance is only utilized by *Theory of Planned Behaviour* construct. Even though, there are many variables can influence tax noncompliance. Consequently, the behaviour that taxpayers portray under this method may not be a truthful representation of their actual behaviour.
2. In this study tries to improves the model. Besides using *Theory of Planned Behaviour* construct adding *Tax Amnesty* as moderating

variables. Moreover, the model is categorized “weak” and needs to be exercised deeply.

3. Furthermore, the focus of this study is on individual taxpayers. So, the result of study cannot generalize with corporate taxpayers because corporate taxpayers may have different opinions, perception, and behaviour from the individual taxpayers.

5.3 Recommendation

Based on the result of this study, there are recommendations as below:

1. For Government

Relates to *Tax Amnesty* which recently implemented, as the result of this research, this regulation may change the taxpayer’s behaviour. However, the government should provide sufficient facilities, clear information and guidance. The interesting one, *Tax Amnesty* not only moderates the behavioural intention and its determinants factor but also decrease tax noncompliance directly.

2. For Future Research

Future research is expected to conduct several improvement, there are:

- a. Utilizing other or all types of taxpayers in orders to get more comprehensive result.
- b. Not only exercises the causality, but also comparing taxpayer’s behaviour between others country.
- c. Using the limitation identified in this research as the reference for future research.

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