

CHAPTER V

CONCLUSION AND RECOMMENDATION

This chapter contains the conclusion from the research that has been conducted by the researcher. This chapter also includes implications, limitations, and recommendations for future research.

5.1 Conclusion

Based on the data analysis in the Chapter IV, it can be concluded as follows:

1. Hypothesis 1 that stated “Information quality positively influences taxpayer satisfaction with e-filing system” is rejected because the coefficient direction is opposite to the hypothesis direction and the P-value > 0.05 . The significance value is 0.850 and the coefficient of IQ is -0.018 . Thus, the result indicates that a good quality of information is not enough to satisfy taxpayers with e-filing system. The information contained in e-filing system is difficult to understand. The reason why it is difficult to understand is because the respondents are in the age range of 40-60 years old. They might have difficulty in operating search engines to find information and are too lazy to learn it, thus asking information to younger people is an option. Furthermore, information quality was also found to have an insignificant influence on taxpayer satisfaction.
2. Hypothesis 2 that stated “System quality positively influences taxpayer satisfaction with e-filing system” is accepted. The

significance value is 0.000 and the coefficient of SYSQ is +0.364. It indicates that system quality has positive significant influence, which means that a good system quality of e-filing is able to satisfy taxpayers. The capability of the system in completing task faster is the main factor that makes taxpayers satisfied.

3. Hypothesis 3 that stated “Service quality positively influences taxpayer satisfaction with e-filing system” is rejected because the P-value > 0.05 . The significance value is 0.145 and the coefficient of SERVQ is +0.121. It indicates that a good quality of service is able to satisfy taxpayers with e-filing system. The ability of employees to help taxpayers in solving problems is the main factor that makes them satisfied. However, service quality was found to have an insignificant influence on taxpayer satisfaction.

5.2 Research Implication

Based on the result, this research has several implications:

1. This research informs the factors that influence taxpayers satisfaction with e-filing system to academics and researchers.
2. For the government especially the Directorate General of Taxation in Indonesia, this research provides additional information that can be used to further develop e-filing system.
3. For taxpayers, this research is a tool to express opinions on how they feel about e-filing system.

5.3 Research Limitation

This research has the following limitations:

1. It is difficult to find the respondents, especially body taxpayers who are willing to fill out questionnaire. The reason is because some of them are busy or refuse to share information, assuming that everything related to tax is confidential.
2. This research did not differentiate the type of person taxpayer whether they are obligated to use e-filing or not.

5.4 Recommendation

Based on the conclusions and limitations above, the recommendations for future research are as follows:

1. It is recommended that future researchers distribute the questionnaire directly to the right person who completely understands taxation in order to avoid the assumption about taxation always contains confidential information that cannot be shared.
2. It is recommended that future researchers differentiate the type of person taxpayer whether they are obligated to use e-filing or not.