BAB 5
KESIMPULAN DAN SARAN

5.1. Kesimpulan

Berdasarkan penelitian yang telah dilakukan, dapat ditarik kesimpulan sebagai berikut:

1. Perkembangan penelitian audit berbasis teknologi di era industri 4.0 akan diuraikan berdasarkan frekuensi penelitian, wilayah penelitian, frekuensi penggunaan metode pengumpulan data, dan frekuensi penggunaan metode analisis. Dari frekuensi penelitian, secara keseluruhan, penelitian terkait audit berbasis teknologi di era industri 4.0 masih sedikit. Diasumsikan, sedikitnya penelitian terkait audit berbasis teknologi di era industri 4.0 dikarenakan karena masih sedikitnya pengaruh perubahan teknologi industri 4.0 terhadap audit berbasis teknologi secara global. Dari wilayah penelitian, penelitian audit berbasis teknologi di era industri 4.0 lebih banyak dilakukan di negara maju secara signifikan. Dari penggunaan metode pengumpulan data, penelitian audit berbasis teknologi di era industri 4.0 lebih banyak menggunakan metode pengumpulan data secara sekunder. Dan dari penggunaan metode analisis, penelitian audit berbasis teknologi di era industri 4.0 lebih banyak menggunakan metode analisis kualitatif.
2. Audit berbasis teknologi di era industri 4.0 dikelompokan menjadi lima topik besar yaitu:
    a. *Big data* (dengan kata kunci pencarian *used of "big data" in "audit"*)
    b. *Cloud* (dengan kata kunci pencarian *used of "cloud" in "audit"*)
    c. *Artificial Intelligence* (dengan kata kunci pencarian *used of artificial intelligence in audit*)
    d. *Internet of Things* (dengan kata kunci pencarian *used of "internet of things" in "audit"*)
    e. *Blockchain* (dengan kata kunci pencarian *used of "blockchain" in "audit"*)

    Pada *big data*, teknologi yang sudah diteliti terkait audit yaitu *big data* dan *big data analytics*. Pada *cloud*, teknologi yang sudah diteliti terkait audit yaitu *cloud-based supply chain management (C-SCM), Cloud auditing providers, privacy and data security*, dan *cloud-enabled process integration*. Pada *artificial*

intelligence, teknologi yang sudah diteliti terkait audit yaitu *intelligent transaction, automated textual analysis, artificial intelligence accounting,* dan *artificial intelligence training and development practice*. Pada *internet of things (IoT),* teknologi yang sudah diteliti terkait audit yaitu *internet of things (IoT)* terkait manajemen aset. Pada *blockchain*, teknologi yang sudah diteliti terkait audit yaitu pada *supply chain practice and policies*, *operations and supply chain management (OSCM), international trade*, *accounting system*, *commercial real estate transaction*, dan *cybersecurity*.

5.2. Saran

Berikut ini merupakan beberapa saran yang dapat diajukan kepada beberapa pihak seperti (1) peneliti selanjutnya, (2) auditor, (3) akademisi, dan (4) perusahaan.

5.2.1. Saran Bagi Peneliti Selanjutnya

Penelitian ini memiliki keterbatasan dan memerlukan pengembangan lebih lanjut, sehingga penelitian ini mengajukan saran bagi peneliti, yaitu:

1. Melakukan penelitian yang lebih mendalam pada wilayah geografis yang lebih spesifik.
2. Melakukan penelitian yang lebih mendalam pada masing-masing variabel yang sudah dijabarkan dalam penelitian ini: dan/atau
3. Peneliti dapat melakukan metode yang serupa dengan penelitian ini, namun menggunakan database yang berbeda (selain Emerald).

5.2.2. Saran Bagi Auditor

Auditor perlu mempunyai wawasan mengenai pengaruh perubahan teknologi pada audit di era industri 4.0. Ini dikarenakan dengan hadirnya teknologi industri 4.0, perubahan tersebut akan mengubah lingkungan bisnis, termasuk lingkungan audit. Dengan auditor mampu menghadapi tantangan audit di era industri 4.0, auditor dapat memberikan dampak positif bagi kinerja manajemen perusahaan. Untuk itu, penelitian ini mengajukan saran bagi auditor, yaitu:

1. Meningkatkan pengetahuan mengenai audit berbasis teknologi di era revolusi industri 4.0.

2. Meningkatkan kemampuan analisis, baik secara teknik maupun fundamental terkait audit berbasis teknologi di era revolusi industri 4.0.

5.2.3. Saran Bagi Akademisi

Akademisi sebaiknya mencoba menelusuri perkembangan audit berbasis teknologi di era industri 4.0. hal tersebut perlu dilakukan agar mahasiswa akuntansi di era industri 4.0 mampu menghadapi tantangan audit di era industri 4.0. untuk itu, penelitian ini mengajukan saran bagi akademisi, yaitu:

1. Meningkatkan pengetahuan mengenai audit berbasis teknologi di era industri 4.0.
2. Mengintegrasikan pengetahuan mengenai audit berbasis teknolgi di era revolusi industri 4.0 dalam kurikulum pembelajaran.

5.2.4. Saran Bagi Perusahaan

Perusahaan sebaiknya mempertimbangkan perkembangan audit berbasis teknologi di era industri 4.0. Ini karena masuknya teknologi industri 4.0 dapat mengubah lingkungan bisnis, informasi yang semakin kompleks, dan kebutuhan akan informasi terkait audit baik itu internal maupun eksternal yang terus berubah.

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