

BAB V

KESIMPULAN DAN SARAN

5.1. Kesimpulan

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

1. Perkembangan penelitian *behavioral accounting* terkait *fraud* akan diuraikan berdasarkan frekuensi penelitian, wilayah penelitian, frekuensi penggunaan metode pengumpulan data, dan frekuensi penggunaan metode analisis. Dari frekuensi penelitian, perkembangan penelitian *behavioral accounting* terkait *fraud* berfluktuasi setiap tahunnya dan dianalisis peristiwa-peristiwa yang terjadi pada lima titik fluktuasi tertinggi serta tren menurun pada tahun 2011-2017. Dari wilayah penelitian, penelitian *behavioral accounting* terkait *fraud* lebih banyak dilakukan di negara maju secara signifikan. Dari penggunaan metode pengumpulan data, penelitian *behavioral accounting* terkait *fraud* lebih banyak menggunakan metode pengumpulan data secara primer. Dan dari penggunaan metode analisis, penelitian *behavioral accounting* terkait *fraud* lebih banyak menggunakan metode analisis kuantitatif.
2. Teridentifikasi sebanyak 121 jenis variabel yang diteliti pada 75 literatur yang digunakan sebagai acuan penelitian *behavioral accounting* terkait *fraud*. Dilihat dari variabel-variabel yang telah diteliti, penelitian *behavioral accounting* terkait *fraud* belum banyak yang menjadikan elemen *fraud diamond* sebagai variabel penelitian secara eksplisit. Hal ini ditunjukkan dengan rendahnya frekuensi pada variabel-variabel yang merupakan elemen dari *fraud diamond*, yaitu *incentives* (4) atau *pressure* (2), *opportunity* (2), *rationalization* (1), dan *capability* (1).
3. *Fraud diamond* dan keputusan dapat dijabarkan melalui variabel-variabel penelitian yang sudah teridentifikasi. Pemetaan keterkaitan variabel-variabel penelitian *behavioral accounting* terkait *fraud* dengan elemen *fraud diamond* dan keputusan terdapat pada Gambar 4.8. Variabel-variabel yang memiliki pengaruh negatif dalam penelitian sebelumnya (ditandai dengan lambang “-” pada Tabel 4.2.) disisihkan dalam proses pemetaan keterkaitan variabel-variabel penelitian *behavioral accounting* terkait *fraud* dengan elemen *fraud diamond* dan keputusan.

5.2. Saran

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

5.2.1. Saran Bagi Entitas

Mempertimbangkan *fraud diamond* merupakan salah satu tindakan yang dapat dilakukan entitas untuk mencegah terjadinya *fraud* dalam entitas, terutama oleh karyawan dari entitas itu sendiri. Dengan demikian, penelitian ini mengajukan saran bagi entitas, yaitu:

1. Mengelola entitas dengan baik dan wajar sehingga tidak perlu sampai memutuskan untuk melakukan *fraud*, dan
2. Menggunakan gaya manajemen yang baik untuk dijadikan panutan bagi karyawan-karyawannya.

5.2.2. Saran Bagi Auditor

Selain pengendalian internal, auditor perlu mempertimbangkan juga bahwa pelaku *fraud* berperan dalam terjadinya suatu *fraud*. Ini dikarenakan *fraud* hanya akan dapat terjadi berdasarkan keputusan seseorang dan bukan semata-mata hanya karena lemahnya pengendalian internal. Untuk itu, penelitian ini mengajukan saran bagi auditor, yaitu:

1. Meningkatkan pengetahuan mengenai *fraud* dan *profesional skeptical behavior* auditor untuk lebih mengerti tanda atau gejala terjadinya *fraud*,
2. Tidak hanya menganalisis pengendalian internal, namun turut menganalisis orang-orang yang turut berperan di dalamnya; dan
3. Memperdalam wawasan mengenai *fraud diamond*.

5.2.3. 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, terutama pada negara-negara berkembang;
2. Melakukan penelitian yang lebih mendalam pada masing-masing elemen atau dimensi yang sudah dijabarkan dalam penelitian ini; dan/atau

3. Peneliti dapat melakukan metode yang serupa dengan penelitian ini, namun menggunakan *database* yang berbeda (selain Proquest).

5.2.4. Saran Bagi Akademisi

Akademisi sebaiknya mencoba menelusuri perkembangan penelitian *behavioral accounting* terkait *fraud* untuk memperdalam pemahaman terkait, dan mencoba berkontribusi dengan melakukan penelitian terkait.

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