

lainnya, serta KAPA *Big Four* lainnya seperti Deloitte, PwC, dan KPMG.

3. Penelitian selanjutnya disarankan ketika hendak mengambil data primer dengan cara menyebar kuesioner kepada KAP atau KAPA, maka hendaklah disebar sebelum masuk tiga hingga empat bulan di akhir tahun karena menjelang akhir tahun KAP dan KAPA di seluruh Indonesia mulai mendapat banyak klien besar.

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