

4. Penelitian selanjutnya diharapkan menggunakan metode wawancara langsung kepada responden agar dapat mengamati sesuai dengan yang sebenarnya dan terhindar dari unsur bias dan untuk memperoleh data yang berkualitas.
5. Memperluas objek penelitian dengan melakukan perbandingan antara persepsi auditor akuntan publik, auditor Badan Pemeriksa Keuangan dan auditor internal terkait dengan pendeteksian kecurangan.
6. Penelitian selanjutnya diharapkan dapat mengamati pada KAP di wilayah lain atau KAP BIG 4 untuk melihat adanya kemungkinan perbedaan persepsi dan meningkatkan kualitas data yang diperoleh.

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