

CHAPTER V

CONCLUSIONS

5.1 Conclusion

This study aims to determine the effect of 2 variables independent forensic audit and auditor professionalism on the dependent variable namely fraud prevention and the interaction of moderating variables namely spiritual intelligence:

1. Based on the results of the analysis show that forensic audits have a positive and significant effect on fraud prevention. This means that the better the implementation of forensic audits in the organization, the better the prevention of fraud, thus the first hypothesis is accepted.

2. Based on the results of the analysis show that auditor professionalism has a positive and significant effect on fraud prevention. Auditor professionalism is positively related to fraud prevention, meaning the better the professionalism of auditors, the better the prevention of fraud is carried out, thus the second hypothesis is accepted.

3. The results of the moderation regression analysis using the absolute difference approach show that the interaction of spiritual intelligence and forensic audits on fraud prevention is a moderating variable with significant results. This means that the third hypothesis which says that spiritual intelligence moderates the forensic audit of fraud prevention is proven.

4. The results of the moderation regression analysis using the absolute difference value approach show that the interaction of spiritual intelligence



and auditor professionalism towards fraud prevention is a moderating variable with significant results. This means that the fourth hypothesis which says that spiritual intelligence moderates the professionalism of auditors against fraud prevention is proven.

5.2 Limitation of this research

This research is limited to the research object of the auditor that works in BPKP Sumatera Barat in Padang City. So there is a probability of obtaining a different results, discussions or conclusions regarding to the different BPKP observed.

Number of sample and respondents in this research is limited. So it would be better if the next researcher adding the number of the respondents samples. This research used survey methods which there might be a probability that the respondents did not answer the question based on the actual conditions.

This study cannot be generalized to all auditors in general because the respondents in this study were only auditors who worked at the West Sumatera Province BPKP Representative Office.

5.3 Suggestions

Based on the research results that has been done, so the researcher give some suggestions as follows :

1. In order to increase the audit forensic, it will be better for the representative office to improve their professionalism auditor. Such as provide a training and also give a chance for the auditors to join any



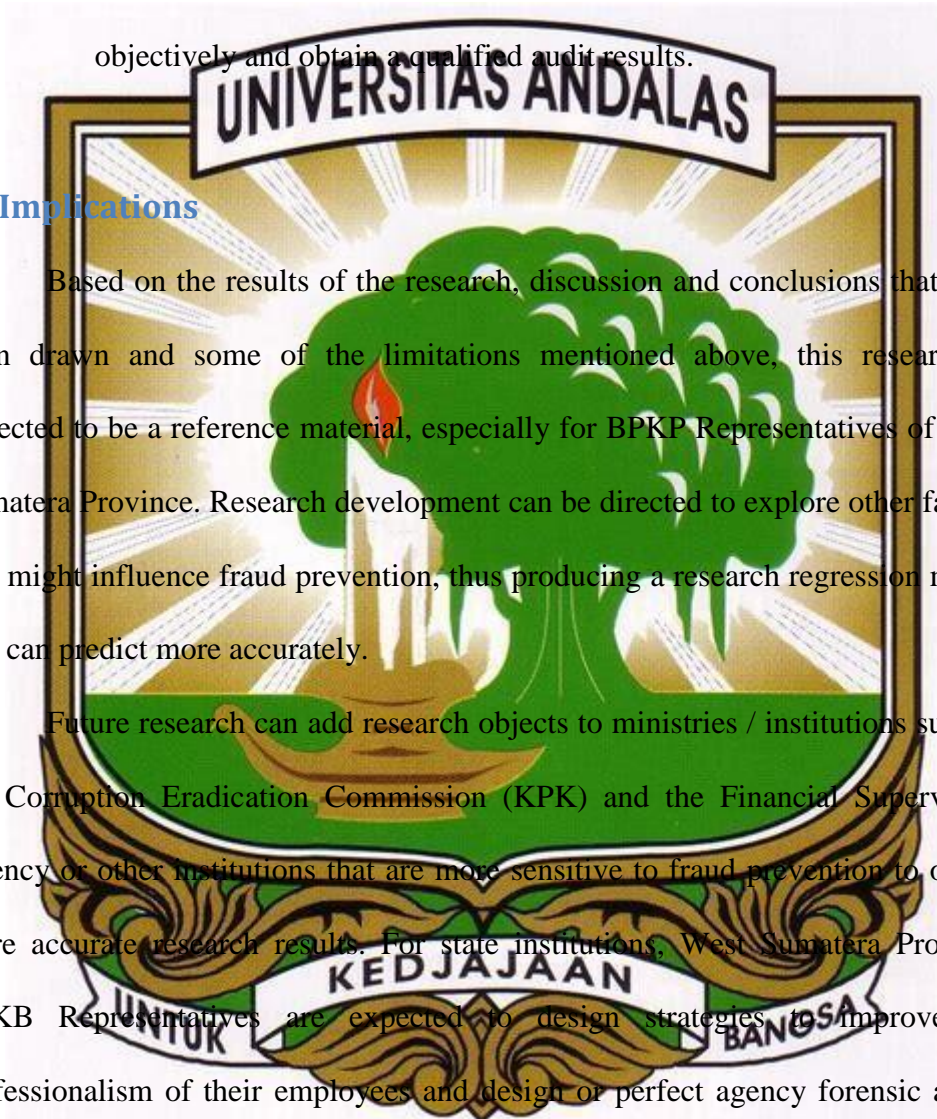
course to increase their professionals education.

2. For their auditors, they must improve their independency, because independency could influence the audit forensic. The auditors which is conduct an audit from clients must be really independent, so they will be free from the client's pressure and could conduct the audit objectively and obtain a qualified audit results.

5.4 Implications

Based on the results of the research, discussion and conclusions that have been drawn and some of the limitations mentioned above, this research is expected to be a reference material, especially for BPKP Representatives of West Sumatera Province. Research development can be directed to explore other factors that might influence fraud prevention, thus producing a research regression model that can predict more accurately.

Future research can add research objects to ministries / institutions such as the Corruption Eradication Commission (KPK) and the Financial Supervisory Agency or other institutions that are more sensitive to fraud prevention to obtain more accurate research results. For state institutions, West Sumatera Province BPKB Representatives are expected to design strategies to improve the professionalism of their employees and design or perfect agency forensic audits by considering factors that influence fraud prevention to be carried out, for example through ethics training (ethics training) and comprehensive outreach on fraud, instill spiritual intelligence, and procedures to prevent fraud rights. It is hoped that this effort will increase awareness of the effects of serious fraud and



increase the positive response of the auditor's attitude towards fraud p

