

5.4 Suggestions

Based on the results of the study, the suggestions can be given as follow:

1. To obtain more comprehensive results, it is expected that the next research will be conducted in a broader scope of the area. Also, future research is expected to maintain good communication with respondents so that the data collection process becomes more effective and efficient.
2. To obtain more comprehensive results, it will be better if the research is conducted not in peak season when most auditors are busy.
3. To increase the auditors' perception of control, an emphasize on code of ethics is needed so auditors have sufficient knowledge about which action should be taken.
4. To minimize the appearance of unethical behavior and get comfort in dealing with a stressful work environment, the application of religious values is needed in the workplace.

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