

CHAPTER V

CONCLUSIONS AND SUGGESTIONS

5.1 Conclusion

Based on the research results that have been stated in the previous section, the authors can conclude that :

1. The results of hypothesis testing with the T test can be seen that the independence variable partially has a significant effect on the accuracy of giving an audit opinion by the auditor In Public Accounting Firm At Medan, with a significance level of $\alpha 0.000 < 0.05$.
2. Hypothesis Testing Results with the T Test on Political Relationship Variables, states that the Political Relationship variable partially has a significant effect on the accuracy of giving an audit opinion by the auditor In Public Accounting Firm At Medan, with a significant level of $\alpha 0.003 < 0.05$.
3. Hypothesis Testing Results with T Test on Professional Ethics Variables, Stating that Professional Ethics Variables have no significant effect on the accuracy of giving an audit opinion by the auditor in Public Accounting Firm At Medan. With a significant level of $\alpha 0.127 > 0.05$.

5.2 Research Limitations

This study has limitations and limitations to be used as consideration for further, more perfect studies. The following are the limitations of this study, namely :

1. The research is focused on only 3 variables, namely Independence, Political Relations and Professional Ethics. Therefore, further researchers are expected to examine or add more variables in their research and add theories about political relations.
2. This research instrument only uses a questionnaire that is distributed directly to the public accounting firm so that it can draw conclusions based on the data collected through the questionnaire.

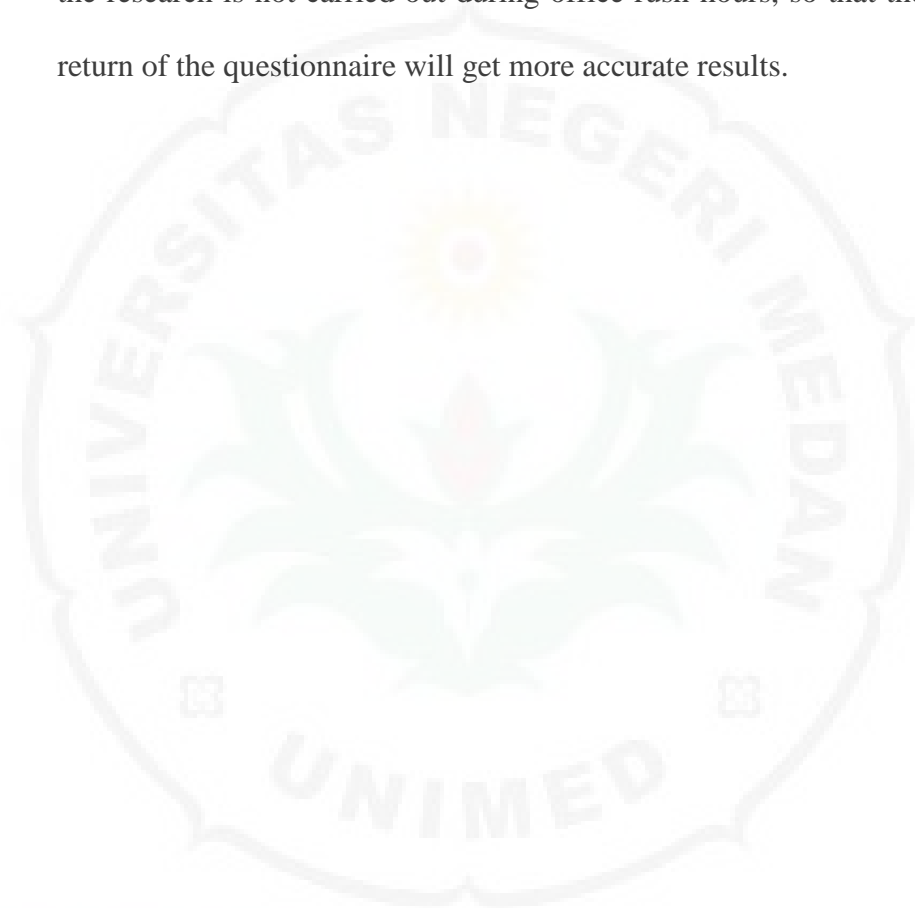
5.3 Suggestion

The following suggestions can be given from this research, namely :

1. For Researchers Furthermore, it is recommended to add variables that discuss audit opinion. For example, variables regarding competence, auditor experience, and auditor expertise, to measure the audit opinion variable to be studied. Therefore, further researchers are advised to examine these variables to explain or explain the next audit opinion variable.
2. Due to the limitations of researchers in researching which resulted in professional ethics not affecting the accuracy of giving an audit opinion. This is because researchers only use questionnaires in research. Therefore, further researchers are expected not only to distribute questionnaires but to

conduct direct interviews with respondents to get more quality information and data.

3. Future researchers, should pay attention to the time of the study. So that the research is not carried out during office rush hours, so that the rate of return of the questionnaire will get more accurate results.



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