

BAB V

PENUTUP

5.1 Kesimpulan

Kesimpulan yang dapat diambil dari hasil penelitian pengaruh *fraud hexagon theory* dalam mendeteksi kecurangan laporan keuangan dengan komite audit sebagai variabel moderasi pada perusahaan kesehatan yang terdaftar di Bursa Efek Indonesia (BEI) periode 2020-2024. Berdasarkan hasil penelitian dan pembahasan pada bab sebelumnya, maka dapat disimpulkan seluruh variabel independen berpengaruh secara simultan dengan R^2 sebesar 30,40%. Hasil uji t dan uji MRA diuraikan sebagai berikut:

1. Tekanan berpengaruh dalam mendeteksi kecurangan laporan keuangan
2. Peluang tidak berpengaruh dalam mendeteksi kecurangan laporan keuangan
3. Rasionalisasi berpengaruh dalam mendeteksi kecurangan laporan keuangan
4. Kapabilitas tidak berpengaruh dalam mendeteksi kecurangan laporan keuangan
5. Arogansi tidak berpengaruh dalam mendeteksi kecurangan laporan keuangan
6. Kolusi tidak berpengaruh dalam mendeteksi kecurangan laporan keuangan
7. Komite audit memoderasi hubungan antara tekanan dalam mendeteksi kecurangan laporan keuangan

8. Komite audit tidak memoderasi hubungan antara peluang dalam mendeteksi kecurangan laporan keuangan
9. Komite audit memoderasi hubungan antara rasionalisasi dalam mendeteksi kecurangan laporan keuangan
10. Komite audit tidak memoderasi hubungan antara kapabilitas dalam mendeteksi kecurangan laporan keuangan
11. Komite audit tidak memoderasi hubungan antara arogansi dalam mendeteksi kecurangan laporan keuangan
12. Komite audit tidak memoderasi hubungan antara kolusi dalam mendeteksi kecurangan laporan keuangan

5.2 Keterbatasan

Penelitian ini memiliki beberapa keterbatasan yang perlu perbaikan dalam penelitian-penelitian selanjutnya. Adapun keterbatasan dalam penelitian ini adalah sebagai berikut:

1. Penelitian ini hanya dilakukan 5 tahun dari periode 2020-2024.
2. Penelitian ini belum dapat mengungkap secara keseluruhan faktor-faktor yang dapat mempengaruhi kecurangan laporan keuangan. Hal ini dikarenakan nilai koefisien determinasi (R^2) dalam penelitian ini masih cukup kecil, yaitu sebesar 30,4% yang berarti 69,6% sisanya dijelaskan oleh faktor lain selain variabel independen dalam penelitian.
3. Variabel moderasi dalam penelitian ini adalah rasio komite audit independen, dimana seluruh sampel perusahaan memiliki jumlah komite

audit independen yang sama sehingga membuat data menjadi tidak bervariasi.

4. Penelitian ini hanya dilakukan pada satu sektor perusahaan yaitu perusahaan kesehatan yang terdaftar di Bursa Efek Indonesia periode 2020-2024.

5.3 Saran

Penelitian mengenai kecurangan laporan keuangan dalam penelitian-penelitian selanjutnya diharapkan bisa memberikan hasil penelitian yang lebih berkualitas , dengan mempertimbangkan beberapa saran sebagai berikut:

1. Penelitian selanjutnya diharapkan bisa menggunakan periode penelitian dalam jangka waktu yang lebih panjang.
2. Peneliti selanjutnya diharapkan dapat menambah indikator lain.
3. Peneliti selanjutnya bisa menggunakan objek lain selain perusahaan sektor kesehatan

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