

## CHAPTER V

### CONCLUSION, SUGGESTION AND RESEARCH LIMITATION

#### A. Conclusion

The purpose of this study was to find out empirical evidence showing that it was possible to effectively develop professional skepticism in students through a university accounting program. This study compared the change of professional skepticism level measured with Hurt Professional Skepticism Scale (HPSS) on the students enrolled in ACCA accredited accounting program, Non ACCA-accredited accounting program, and management program as control group. This finding shows the level of professional skepticism of students enrolled in the ACCA-accredited program was positive and was significantly higher compared to Non-ACCA accredited program and management program as control grup. Based on the results of data analysis and discussion, the conclusion is as follows:

1. The level of professional skepticism of ACCA-accredited accounting program students were higher compared to non ACCA-accredited accounting program students. This study found that the change in the mean score of students enrolled in the ACCA-accredited program was positive and was significantly higher compared to the changes in mean scores of Non-ACCA accounting program students. This study confirmed previous research conducted by Ciloek et al (2019) who discovered that students who enrolled in ACCA-accredited accounting program had higher level of

professional skepticism than students who enrolled in standard accounting programs. Fatmawati et al (2018) confirmed that the higher the level of the participants' formal education , the higher their trait skepticism level will be. Those evidences proved that it was possible to build students skepticism through university accounting programs. Therefore, this research shows that students who were enrolled in the ACCA-accounting program had higher level of skepticism than non ACCA-accredited accounting program students.

2. The level of professional skepticism of non ACCA-accredited accounting program students were higher compared to management program students. This study found that the change in the mean score of students enrolled in the non ACCA-accredited program was positive and was significantly higher compared to the changes in mean scores of management program students. This study confrims previous research conducted by Liu (2018) who stated that there were statistically significant relationships between accounting program students and the other economic program students. This means that accounting students had higher value on several aspects such as always questioning the truth, concluding objectively against the evidence that has been collected, considering many things when making decisions and being more sensitive to inconsistencies. This was appropriate because those aspects were needed by an auditor and accountant. Therefore, this research shows that students who were enrolled

in the non ACCA-accounting program had higher level of skepticism than management program students.

3. The level of professional skepticism of ACCA-accredited accounting program students was the highest among other students. This study found that the mean score of ACCA-accredited accounting program students was the highest among other students. This study confirmed previous research conducted by Ciloek et al (2019) who discovered that the highest mean score of the professional skepticism level belonged to ACCA-accredited program students. This confirms that the key issue in this study was not the number of accounting courses offered, but rather the content of those courses. This shows that there was a high possibility to shape a skeptical attitude of the students with the content of the courses presented by the university. Therefore, this research shows that students who were enrolled in the ACCA-accounting program had the highest level of skepticism.

## **B. Limitations**

In this study, there were some limitations that might affect the results of this study. These limitations included:

1. In the questionnaire, some case scenarios that could offer better understanding to the respondents about the application of skepticism to auditors and accountants in the real situation was not provided.
2. The technique used was survey technique using questionnaires. This study did not use interview techniques, and thus the

conclusions were based on the answer given by the respondents. This makes the respondents had possibility to fill in the questionnaires not in a serious manner which in turn led to mislead results.

### **C. Suggestions**

Based on the limitation of this study presented earlier, the researcher proposes some suggestions related to that:

1. Adding more variables than the three tested variables. It is believed that the independent variables can explain the dependent variable with more extensively.
2. Adding and collecting more samples from students in different semester to see how levels of skepticism differ between first semester students and final semester students. It makes the research results can be more reliable.
3. Not only collecting the data through distributing questionnaires to the respondents, but also conducting interviews so that the data obtained are more accurate.