

## CHAPTER V

### CONCLUSION AND IMPLICATION

#### 5.1. Conclusion

Based on the results of the research described in Chapter IV above, there are several concluding points can be drawn, which are;

1. Professionalism has significant influence on audit performance of employees in Indonesian Audit Board. This means that the variable of professionalism has significant effect on auditor performance on Indonesian Audit Board Central Java. This means that the higher the professionalism possessed, the higher the employee's performance has in BPK, and vice versa, the lower the professionalism owned, the lower the performance has in BPK.
2. Independence has significant influence on audit performance of employees in Indonesian Audit Board. This means that the variable of independence has significant effect on auditor performance on Indonesian Audit Board Central Java. This means that the higher the independence possessed, the higher the employee's performance has in BPK, and vice versa, the lower independence owned, the lower the performance has in BPK
3. Audit structure has no significant influence on audit performance of employees in Indonesian Audit Board. This mean that the variable of audit structure hasno significant effect on auditor performance on Indonesian Audit Board Central Java. This means that the higher or lower the audit structure possessed, will not affect the performance has in BPK.

4. Organizational culture has significant influence on the audit performance of employees in Indonesian Audit Board. This means that the variable of organizational culture has significant effect on auditor performance on Indonesian Audit Board Central Java. This means that higher organizational culture possessed, the higher the employee's performance has in BPK, and vice versa, the lower the organizational culture owned, the lower the performance has in Indonesian Audit Board Central Java.

## **5.2. Implication**

According to the results of the research described above, the researcher provides several research implications, including;

1. Indonesian Audit Board Central Java

As an institution that has fundamental function for state finance, Indonesian Audit Board certainly needs a lot of evaluation in aspects of its management, specifically related to performance. Therefore, researcher gives advice that through the results of study become one of the reference forms of evaluation and improvement efforts for BPK as an institution. By increasing supervision from the top level for each employee who will carry out the task. In the long run, BPK must also always make improvements in the quality of human resources, not only in terms of ability, but also other aspects related to personality and character in carrying out their duties.

2. Employee in Indonesian Audit Board

According to the results of study showed that employee in BPK need aspects of improvements in performance. This will certainly be a problem if there is

no ongoing internal evaluation of institution, both individuals and systems. Therefore, researcher provide implementative advice to Indonesian Audit Board in for confirming new rules to improve independency, profession and other variables which affect performance.

### **5.3. Research Limitation**

As the study has finished its processes, the researcher has realize that there are some weaknesses on the study which strongly implies on research limitation. First, this research was conducted during pandemic of Covid-19 circumstance. This has an impact on the way researcher collected the data via online. In which, by face to face was no longer possible, possibilities of the process of gathering respondent is bias and unfair is quite high. However, this research has tried to be as independent as possible for processing and analyzing the data to minimize the weaknesses. Second, researchers were only able to conducted 50 samples which has the possibility in reducing the objectivity of the results due the underrepresentation of the population. This also researchers see as a weakness which can be improve in the next studies on the same topic.