

## **CHAPTER V**

### **CONCLUSION AND SUGGESTIONS**

#### **5.1. Conclusion**

This study reveals that the meaning of the accounting profession does not stop at technical professionalism but develops towards an awareness of social responsibility as a form of trust. Spiritual values such as honesty, integrity, and wisdom are important foundations in ethical decision-making, especially when facing dilemmas involving pressure from various parties. The integration of spirituality in accounting practices has been shown to provide moral strength for accountants in upholding ethical principles even in dilemmatic situations.

Accountants who have strong spiritual reflection tend to be braver, more honest, and more consistent in maintaining their integrity, even when faced with professional risks or pressure from superiors. This study shows that the application of virtue values in the context of the fraud hexagon can be a strong prevention strategy against fraud. Internalized spirituality is able to withstand the tendency to rationalize or collude even though pressure and opportunity are dominant factors in the risk of fraud.

#### **5.2. Suggestions**

Here are some suggestions addressed to various related parties to strengthen the integration of moral and spiritual values in education, practice, regulation, and research in the field of accounting:

1. For Academics: It is recommended to develop interdisciplinary studies between ethics, spirituality, and accounting more broadly, including compiling a curriculum that integrates character education and moral virtues in accounting education. In addition, it is necessary to encourage increased interest in non-positivist research with a multi-paradigm approach, considering the tendency of the education and accreditation system that still prioritizes a positivistic quantitative approach as a scientific standard as conveyed by Karyada (2024)
2. For Accounting Practitioners: Accountants in various sectors need to be given space to build spiritual awareness and ethical reflection on an ongoing basis, for example through routine training, ethics discussion forums, and value-based mentoring.
3. For Regulators and Professional Organizations: It is necessary to evaluate and strengthen the accounting code of ethics in the form of harmonization by considering the spiritual dimension as a guiding value in gray areas.
4. For Further Researchers: Although SEED-A is specifically designed for accountants with element (A) as Accountant's Moral Identity, its dynamic and cyclical nature allows this model to be reflected and adapted in other professional contexts. Further research is suggested to expand the scope across professions or focus only on one type of accounting profession, as well as explore the dynamics of organizations, religion, and work culture.