

## B. SARAN

Hasil penelitian ini merupakan upaya untuk mengangkat kearifan lokal khususnya budaya Jawa. Nilai-nilai yang ada di budaya Jawa tentu saja memiliki karakteristik yang unik diantara budaya-budaya lain yang ada di Indonesia. Keunikan itulah yang seharusnya menjadi kebanggaan orang Jawa dalam menghadapi daya saing bisnis.

Hasil penelitian ini masih tahap awal bagi penelitian berikutnya yang melihat praktik akuntansi. Hal ini karena terdapat beberapa keterbatasan baik dari sisi teori maupun konseptualisasi praksis. Diharapkan penelitian berikutnya mengamati dan menjelaskan sisi-sisi praksis tersebut.

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