

# **THE INFLUENCE AUDIT QUALITY DETERMINANT FACTORS TO AUDITEE'S SATISFACTION (STUDIES ON LOCAL GOVERNMENT IN LOMBOK ISLAND)**

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## **Abstract**

The aim of this study is to prove audit quality influence determinant factors to the auditee's satisfaction. Object of this research is the agencies at local government in Lombok island which is the object of examination (auditee) of the Regional Inspectorate. This associative causal research is using disproportional stratified random sampling technique in sampling. Data obtained by distributing questionnaires to 296 respondents in 37 agencies on Local Government in Lombok Island. Data analysis is using multiple linear regression analysis with SPSS 16.0 as the analysis tool. The results of this study show that there are five determinant factors of audit quality (Industrial ability of the audit team, Commitment to quality audit, Involvement of the Chairman of the team, Precision of the implementation audit field, and Skepticism the team audit) with positive effect on auditee satisfaction. The implications of this study can used as a reference for the regional Inspectorate audit team in improving audit results related factors that cannot be ignored in determining the audit quality that influence the auditee satisfaction.

**Keywords:** audit quality, auditee's satisfaction, public sector audit

## 1. Introduction

Role of Government Internal Supervisory Apparatus (APIP) Regional Inspectorate in particular are increasingly strategic and move to follow the needs of the times. Regional Inspectorate as an internal auditor is expected to be an agent of change that can create added value in the products or services of government agencies. This is consistent with a paradigm shift or a shift in the government's internal auditor's role which was originally only as "watchdog", and then became a consultant and a catalyst. This paradigm change also requires improved performance and competence of all regulatory authorities.

The shift control philosophy from the old paradigm to a new paradigm characterized by changing orientation and the role of supervisor. There are currently more oriented government internal auditors to give satisfaction to the management board as a customer (customer satisfaction) (Muhsin, 2011). Government internal auditors can no longer simply act as a "watchdog", but must be able to act as a partner for manajernen. The paradigm change requires the Regional Inspectorate as the government's internal auditors to improve audit quality. One effort to improve the quality of the audit was to determine the satisfaction of the auditee as users of audit services and partners so that it can be a material assessment of the elements of supervision still needs improvement and the promotion of any supervisory bodies to improve the quality of supervision (Wardhana and Baso, 2012).

Auditee's satisfaction is one of the consequences of audit quality is good. Widagdo (2002) defines the auditee satisfaction as the level of one's feelings after comparing the perceived performance or results to his expectations. Auditee satisfaction will arise if the auditee feel the quality of audit services in accordance with the expectations attached to him.

Audit quality and satisfaction auditee in this study assessed through the fulfillment of 8 (eight) of the 12 (twelve) determinants of the quality of audit developed by Carcello *et al.*, (1992) used by Samelson *et al.*, (2006) in view of the influence of the determinants of the quality of audits of auditee satisfaction in the public sector. These factors include: Experience of the audit team; Industrial ability of the audit team; Conformity with the general standard audit checks; Commitment to quality audit; Involvement of the chairman of the team; Precision of the implementation audit field; Ethical standards of the audit team and knowledge of accounting-auditing; and Skepticism the team audit.

This study uses the theory of attribution with a view to explain the understanding of the person's reaction to events around them, to know the reasons for the events experienced. Attribution theory put forward to develop a description of the ways a person judging others differently, depending on the meaning of what we associate certain behavior. Attribution theory explains that there are behaviors that are associated with the attitudes and characteristics of the individual, it can be said that only see the behavior will be known attitudes or characteristics of the person and can also predict a person's behavior in a given situation (Pratomo, 2015). Therefore, in this study the research object is the parties who are involved in financial administration and personnel working units (SKPD) to the local government on the island of Lombok who asked for accountability and audited by the government's internal auditor. The entity may also be regarded as the audit or the auditee of the government's internal auditor will provide an assessment of audit quality related to satisfaction of the auditee.

This study refers to some previous research related to audit quality and satisfaction auditee, namely: Widagdo (2002), Purwanto and Haryanto (2004), Purnomo and Dewayanto (2010) find attributes the experience of the audit team, understanding the audit team on the environment auditee, response on the needs of the auditee, conformity to a common standard audit checks, commitment to quality, leadership involvement and the involvement of the audit committee Public Accounting Firm significantly influence the auditee satisfaction. While Iskandar *et al.*, (2010) found the attributes of independence and ethical standards of the audit team affect the auditee satisfaction. In the government sector, Samelson *et al.*, (2006) and Handayani (2012), finding attributes audit team's experience and ethical standards of the audit team a significant effect on auditee satisfaction. While Mediaty *et al.*, (2015) find a response to the needs of the auditee attributes affect the auditee satisfaction.

The paradigm change the role of the government's internal auditor originally a "watchdog", and then became a consultant and the catalyst is an attraction to examine the auditee as service user satisfaction audits and related work partners determinants of audit quality. Environmental differences between the private sector and the government also made a particular appeal to re-examine the influence of the determinants of the quality of the audit to the auditee satisfaction. Likewise, regional and country differences in the characteristics allows different results between regions / countries with one another. Later on Zawitri research (2009) the auditor comes from the external auditors that the Audit Board of

the Republic of Indonesia. While research Samelson et al., (2006) the government auditor comes from an independent auditor. Furthermore, this study adapted to the context of Indonesia, namely: the government's internal auditor conducted by the Regional Inspectorate particular. Besides the limited research on the quality of audits conducted by auditors of government with a view of the side of the auditee satisfaction is the motivation to do research on the influence of the determinants of the quality of the audit to the auditee satisfaction in the public sector especially local governments on the island of Lombok. Based on the above, this research has the objective to prove the influence of the determinants of the quality of the audit to the auditee satisfaction to local authorities on the island of Lombok.

## **2. Theoretical Framework and Hypothesis Development**

Attribution theory was first coined by Heider (1958). which describes the so-called native theory of action, namely the conceptual framework that people use to interpret, explain and predict behavior. According to Heider (1958) in Griffin (2012) there are two sources of attribution of behavior: 1) Attribution internal ie we conclude that a person's behavior is caused by nature or disposition (psychological component that precedes behavior. 2) Attribution externally that we concluded that a person's behavior is caused by the situation or environment where the person is. Attribution theory basically suggests that when observing the behavior of an individual, we sought to determine whether the behavior was caused internally or externally (Robbins, 2013).

The use of attribution theory in this study focused on the assessment of the auditee against external factors are derived from observed or assessed. In this study, it is assumed that the environmental audit, the auditee as the service users judge the conduct or attitude shown by the auditor. The assessment is related to the perception of each auditee, and lead to the conclusion in the form of determinants of audit quality has positive effects on auditee satisfaction in the audit.

Indonesia Dictionary (1995) defines perception as a response (acceptance) directly from something, or is the process someone knows a few things through the senses. While Robbins (2013) describe the perception in relation to the environment, namely as a process in which individuals organize and interpret their sensory impressions in order to give meaning to their environment. From

the definitions above can be deduced that perception is a process that is preceded by pengideraan consciously using the five senses, mind and heart in receiving the information to then conclude.

Good service quality is not a point of view or perception of the parties to provide services, but based on the customer's perception or point of view. Customer perception is a thorough assessment of the advantages of a service. Parasuraman (1985) states that there are two key attributes that affect the quality of service that is expected service (expected service) and perceived service (perceived service). Therefore, if the services received or perceived already as expected the perceived service quality and satisfactorily vice versa if the quality of services obtained lower then the quality of the services considered bad. Thus, whether or not the quality of service depends on the ability of service providers to meet customer expectations consistently.

Kotler (1994) in Widagdo (2002), defines customer satisfaction as the customer's feelings after comparing the level of performance or results perceived to his expectations. So the level of customer satisfaction is a function of the difference between the perceived performance and expectations to be desired.

Public sector auditing is an activity directed against entities that provide services and the provision of goods whose financing comes from tax revenues and other state revenue for the purpose of comparing the conditions found and defined criteria (Rai, 2008: 29). Meanwhile Bastian (2013: 4) defines a public sector audit as a systematic process of objectively for testing the accuracy and completeness of the information presented in the financial statements of public sector organizations. Based on the study of the theory that has been described previously, the researchers developed a conceptual framework of research on the impact of the determinants of the quality of the audit to the auditee satisfaction as shown in the following figure:



### *2.1. The influence of Experience of the audit team (EXPE) to Auditee's Satisfaction (AS).*

In carrying out the audit until the publication of the results of the examination report, the auditor shall act as an expert in the field of accounting and auditing in order of quality audits performed.

Achievement of these skills begins with formal education are extended through further experiences in auditing practices, (SPAP, SA Sections 210, 2001).

Experience is an important attribute that must be owned by the auditors, it is proved by the level of mistakes made by inexperienced auditors more than an experienced auditor (Meidawati 2001 in Widagdo 2002).

Based on the above, this study is intended to test the effect of the experience to the auditee's satisfaction, the first hypothesis in this study are:

***H1: The Experience of the audit team (EXPE) a positive influence to Auditee's Satisfaction (AS)***

***2.2. The influence of Industrial ability of the audit team (INEX) to Auditee's Satisfaction (AS).***

In order for the implementation of quality audit, the auditor should obtain knowledge on matters relating to the business nature of the business unit, organization, and its operating characteristics. It is to be considered by the auditor, among others: general accounting practices prevailing in the industry, competitive conditions, and financial ratio, the standard of public accounting profession / SPAP, (2001).

Understanding the client's business means to lessen the risk because the audit understand the client's industry became an integral part and parcel with the work of the profession, so that the audit results produced can meet the quality standards of auditing (Suharto 2002 in Handayani 2012). Attribution theory describes how the auditee perceive that the auditor understand the environment in the auditee, after observing the attitude shown by the auditor during the audit, the auditee will assess the propensity of quality audit team and lead to the auditee's satisfaction.

Based on the above, this research is intended to reexamine the influence of understanding on environmental auditee audit team to the auditee satisfaction, then the second hypothesis in this study are:

***H2: The Industrial ability of the audit team (INEX) positive effect to Auditee's Satisfaction (AS).***

***2.3. The Influence of Conformity with the general standard audit checks (COMP) to Auditee's Satisfaction (AS).***

That the work of the auditor can be evaluated, every auditor is obliged to follow the Auditing Standards do the job that is considered material. A case is considered material if this understanding is likely to influence the decision made by the internal audit report. Materiality is usually associated with a

particular value and / or legislation which requires that it be disclosed. (Indonesian Government Internal Audit Standards, 2100, 2110)

Puwanto and Haryanto (2002), found their attributes influence the audit conformance to a common standard audit positively to client satisfaction significantly. This means that if the auditors in carrying out its duties are in accordance with the general standards that have been established it will give satisfaction to the client, as has been said by Elitzur and Falk (1996) that the credibility of the auditor depends on: 1) the possibility of the auditor detects errors that material and misstatements, and 2) the possibility of the auditor to report what it finds.

Based on the above, this research is intended to reexamine the influence conformity with the general standard audit checks to the satisfaction of the auditee, the third hypothesis in this study are:

***H<sub>3</sub>: Conformity with the general standard audit checks (COMP) positive effect to Auditee's Satisfaction (AS).***

#### *2.4. The Influence of Commitment to audit quality (COMM) to Auditee's Satisfaction (AS).*

According to Araya *et al.*, (1980) in Widagdo (2002). Commitment can be defined as: 1) a belief and acceptance of the goals of the organization's values and or profession, 2) a willingness to use the business in earnest in the interests of organizations and professionals, and 3) a desire to maintain membership in the organization and the profession.

Commitment to audit quality can be done through the development and quality assurance program that includes internal and external assessment. Internal assessment should include continuous monitoring of the performance of the internal audit activity and regular assessment with its own assessment or assessment by others in AIPs with sufficient knowledge of internal audit practices. External assessment is done through peer research paper (peer review) with the provisions stipulated in separate guidelines set by professional organizations. (SAIPI, 2200).

Based on the above, this research is intended to reexamine the influence of the audit team has a commitment to audit quality to the satisfaction of the auditee, the fifth hypothesis in this study are:

***H<sub>4</sub>: Commitment to audit quality (COMM) positive effect to Auditee's Satisfaction (AS).***

#### *2.5. The Influence of Involvement of the chairman of the team (EXEC) to Auditee's Satisfaction (AS).*

Leader of Government Internal Supervisory Apparatus (APIP) must manage the internal audit activity effectively to ensure that the internal audit activity adds value to the auditee. Internal audit activity is effectively managed when: a) the work of the internal audit activity achieve the objectives and responsibilities set forth in the charter of the internal audit (audit charter); b) internal audit activities in accordance with Auditing Standards; and c) those that are part of the internal audit activity demonstrate conformance with the Code of Ethics and Auditing Standards. Internal audit activities can add value to the auditee (and stakeholders) when it provides objective and relevant assurance, and contributes to the effectiveness and efficiency of the processes of governance, risk management, and control. (SAIPI, 3000).

Based on the above, this research is intended to reexamine the influence of the involvement of the audit team leader to the satisfaction of the auditee, the sixth hypothesis in this study are:

*H<sub>5</sub>: Involvement of the chairman of the team (EXEC) positive effect to Auditee's Satisfaction (AS).*

2.6. *The Influence of Precision of the implementation audit field (COND) to Auditee's Satisfaction (AS).*

Internal Audit activities must be able to evaluate and contribute to the improvement of public sector governance, risk management and internal control by using a systematic and disciplined approach. The process of public sector governance, risk management and internal control of each are not defined separately and stands alone as a process and structure, but the relationship between the public sector governance, risk management and internal control. Therefore, the auditor should evaluate the process of public sector governance, risk management and internal control auditee overall as a unit that is not separated. (SAIPI, 3100).

In Purwono research and Dewayanto (2010), showed that the accuracy of the audit field on client satisfaction showed a positive effect, meaning that if the auditor is conducting field work correctly, it can increase client satisfaction.

Based on the above, this research is intended to reexamine the influence of the accuracy of the audit field to the satisfaction of the auditee, the seventh hypothesis in this study are:

*H<sub>6</sub>: The Precision of the implementation audit field (COND) positive effect to Auditees Satisfaction (AS).*



2.7. *The Influence of Ethical standards of the audit team and knowledge of accounting-auditing (MEMB) to Auditees Satisfaction (AS).*

In the internal audit, an internal auditor should refer to the Indonesian Government Internal Audit Standards, and the auditor shall comply with the Code of Conduct which is an integral part of Auditing Standards. Internal auditors are expected to apply and uphold ethical principles, Integrity, Objectivity, Confidentiality, Competency, Accountability and Professional Conduct. (SAIPI, 1200).

In an effort to increase accountability, an auditor must uphold high professional ethics, that raised the confidence of the public. Audit quality is essential to ensure that the accounting profession fulfill its responsibilities to investors, the public and government and other parties who rely on the credibility of the audited financial statements, (Munawir, 1997 in Widagdo, 2002).

Based on the above, this research is intended to reexamine the influence of the audit team and its ethical standards of accounting and auditing knowledge to the satisfaction of the auditee, the eighth hypothesis in this study are:

**H<sub>7</sub>:** *Ethical standards of the audit team and knowledge of accounting-auditing (MEMB) positive effect to Auditee's Satisfaction (AS).*

2.8. *The Influence of Skepticism the team audit (SKEP) to Auditee's Satisfaction (AS).*

The use due professional care requires the Auditor to carry out professional skepticism. Professional skepticism is an attitude that includes a questioning mind constantly and critically tested against the evidence. Gathering and testing evidence objectively requires auditors to consider the relevance, competence, and adequacy of the evidence. Therefore the evidence collected and tested during the process of internal audit activities, professional skepticism should be used during the process. Auditors do not assume that management is dishonest, but also do not consider that the management of unquestioned honesty. In the use of professional skepticism, the auditor should not be satisfied with less than persuasive evidence for his belief that management is honest. (SAIPI, 2000).

Based on the above, this research is intended to reexamine the influence of a skeptical attitude towards the satisfaction of the auditee of the audit team, the ninth hypothesis in this study are:

**H<sub>8</sub>:** *Skepticism the team audit (SKEP) positive effect to Auditee's Satisfaction (AS).*

### 3. Research Method

#### 3.1. Types of research.

This type of research is associative research, the research to find a relationship between one variable with another variable. Relationships used in this study is a causal relationship, the relationship is causal, which are independent and dependent variables (Sugiyono, 2014).

#### 3.2. Population and Sample Research.

The population in this study is the head SKPD as users of the budget, the secretary SKPD as coordinator and organizer of coaching and administrative services at SKPD, head of the sub-section which is under and responsible directly to the secretary of SKPD, and treasurer were designated as acting treasury in order to implement budget on sectors in each SKPD with the details in table 1:

Table 1.

Total Population Research

No.	Strata Population	Local Government						Total Population
		Province NTB	West Lombok	Central Lombok	East Lombok	Mataram	North Lombok	
1.	Head of Local Work Unit	44	41	35	49	44	27	240
2.	Secretarial of Local Work Unit	44	41	35	49	44	27	240
3.	Head of sub-section	132	123	105	147	132	81	720
4.	Treasurer	132	123	105	147	132	81	720
Total Population								1.920

The sampling technique in this study conducted by disproportionate stratified random sampling method. Table 1 shows the total population of 1,920 people can be grouped by strata title, namely the Head of Local Work Unit = 240, Secretarial of Local Work Unit = 240, Head of sub-section = 720, and Treasurer = 720. Using the tables Isaac and Michael (Sugiyono, 2014: 87 ), of a total population of 1,920 with an error rate of 5% can be determined number of samples 296. each sample for position level is calculated in the following manner:

- Head of Local Work Unit =  $240/1.920 \times 296 = 37$
  - Secretarial of Local Work Unit =  $240/1.920 \times 296 = 37$
  - Head of sub-section =  $720/19.20 \times 296 = 111$
  - Treasurer =  $720/1.920 \times 296 = \underline{111}$
- 296

Data collection techniques in this study was a questionnaire and literature study. Questionnaires were administered to respondents directly, and having filled in the questionnaire respondents can restore at a time and place agreed upon. Literature study done by studying books, scientific papers, as well as documents relating to the issues to be discussed in the study.

The analysis used in this research is multiple linear regression analysis tool data analysis using SPSS 16. Prior to testing the hypothesis, first performed a data quality testing by validity and reliability as well as the classic assumption test covering multicollinearity test, heteroscedasticity test and test normality. Further testing the hypothesis using individual parameter significance test (t test), the coefficient of determination test ( $R^2$ ), and a simultaneous significance test (test F). Based on the mathematical model framework for a model in this study can be formulated as follows:

$$AS = \alpha + b_1 EXPE + b_2 INEX + b_3 COMP + b_4 COMM + b_5 EXEC + b_6 COND + b_7 MEMB + b_8 SKEP + e$$

Where:

AS = Auditee's Satisfaction

$\alpha$  = Constants

$b_1 b_2 b_3 b_n$  = The regression coefficient

EXPE = Experience of the audit team

INEX = Industrial ability of the audit team

COMP = Conformity with the general standard audit checks

COMM = Commitment to quality audit

EXEC = Involvement of the chairman of the team

COND = Precision of the implementation audit field

MEMB = Ethical standards of the audit team and knowledge of accounting-auditing

SKEP = Skepticism the team audit

*e* = error

## 4. Results

### 4.1. Research data

The data were collected by distributing questionnaires to 37 sectors in the local government on the island of Lombok. The object of research is the parties who are involved in financial administration and personnel be held accountable and audited by the government's internal auditor. Selection of respondents using disproportionate stratified random sampling method so that as many as 296 selected respondents.

Of the 296 questionnaires distributed, which can be taken back by the return number 238 (response rate) of 80.41%. The questionnaire can be analyzed totaled 223 (useable response rate) of 75.34%. Characteristics of respondents that was compiled by tabulating data obtained from the questionnaire can be seen in table 2 below:

Table 2.

#### Characteristics of Respondents

No.	Characteristics of respondents	Amount	%
1.	Gender:		
	a. Man	144	64,57
	b. Woman	79	35,43
	Total	223	100,00
2.	Age :		
	a. Under 25 years	1	0,45
	b. 25 – 30 years	11	4,93
	c. 31 – 40 years	78	34,98
	d. 41 – 50 years	73	32,73
	e. Over 50 years	60	26,91
	Total	223	100,00
3.	Educational Background		
	a. High School	42	18,83
	b. Diploma	14	6,28
	c. Bachelor	139	62,33
	d. Postgraduate	28	12,56
	Total	223	100,00

Table 2. informed that the respondent that the male is larger than female respondents with the percentage of 64.57% and 35.43%. Based on the age, the largest proportion of respondents aged between 31 and 40 years with a percentage of 34.98%, while respondents aged under 25 years at 0.45%, are aged between 25 to 30 years as much as 4.93%, were aged 41 to 50 years as much as 32.73% and respondents aged over 50 years as much as 26.91%. Based on respondents' education level is Bachelor's largest as much as 62.33%, while for the high school respondents / equal as much as 18.83%, Diploma as much as 6.28%, and the Graduate of 12.56%.

#### *4.2. Validity and Reliability Test*

Data quality test include validity and reliability test using SPSS 16. Validity test is done by comparing the value  $r_{\text{count}}$  with  $r_{\text{table}}$ , if  $r_{\text{count}} > r_{\text{table}}$  then be valid statement item and vice versa. Reliability tests performed with Cronbach alpha test. A construct is said to be reliable if the value Cronbach alpha  $> 0.60$  (Nunnaly, 1967 in Ghozali, 2006).

To test the validity of this research used Product Moment Correlation, which to determine whether or not valid indicator (item) of the statement filed by comparing the correlation coefficient ( $r_{\text{count}}$ ) with a correlation coefficient table ( $r_{\text{table}}$ ) for the degree of freedom ( $df = n - 2$ ). in this study,  $r_{\text{table}} = 0.110$  (one-way test)  $n = 223$ ,  $df = 221$  with a significant level of 5% ( $\alpha = 0.05$ ). If  $r_{\text{count}}$  is positive and greater than or equal to  $r_{\text{table}}$ , then the item question or statement is declared invalid, otherwise  $r_{\text{count}}$  is negative and smaller than  $r_{\text{table}}$  then the item question or statement is declared invalid and should be removed.

Results of testing the validity of the data for each instrument in each variable has  $r_{\text{count}} > 0.110$  so that we can conclude the instruments used in the study was valid. Results of testing the reliability of data for each of the variables has a Cronbach alpha  $> 0.60$  so that it can be concluded each variable in the study are reliable variables.

#### *4.3. Normality test*

Testing for normality using the One Sample Kolmogorof-Smirnov Test. Testing normal distribution of data if Asymp Sig value is greater than the value of alpha is equal to 0.05. Normality test results can be seen in table 3 below:

Table 3.

Normality Test Result Data

Information	Unstandardized Residual
N	223
<i>Kolmogorov-Smirnov Z</i>	1,212
Asymp. Sig.	0,106

Kolmogorov-Smirnov test results show the value Asymp Sig (0.106) > 0.05, so the normal distribution of the data used.

4.4. *Multicollinearity test*

Multicollinearity testing done by looking at the value of tolerance and the opponent Variance Inflation Factor (VIF). If the tolerance values > 0.10 and VIF < 10 then there is no multikolinearitas and vice versa. Multicollinearity test results can be seen in table 4 below:

Table 4.

Multicollinearity Test Results Data

No.	Variabels	<i>Collenearity Statistics</i>		Information
		Tolerance	VIF	
1.	EXPE	0,685	1,460	Did not happen multicollinearity
2.	INEX	0,644	1,552	Did not happen multicollinearity
3.	COMP	0,842	1,188	Did not happen multicollinearity
4.	COMM	0,706	1,416	Did not happen multicollinearity
5.	EXEC	0,788	1,269	Did not happen multicollinearity
6.	COND	0,806	1,241	Did not happen multicollinearity
7.	MEMB	0,836	1,196	Did not happen multicollinearity
8.	SKEP	0,820	1,220	Did not happen multicollinearity

The test results show tolerance of each variable coefficient > 0.10, which means there is no correlation between the independent variable whose value is greater than 95%. Value Variance Inflation Factor (VIF) showed no one independent variable which has a value > 10. These results prove that there are no symptoms multikolinear between independent variables in the regression model.

4.5. *Heteroskedastity Test*

Testing heteroscedasticity using Glejser Test. If the significance value > 0.05 then there homoskedastisitas but if the significance value < 0.05 then there heteroskedasitas. Heteroskedastisity test results are given in table 5 below:

Table 5.

#### Heteroskedasticity Test Results Data

No.	Variabels	t	Sig.	Information
1.	EXPE	-0,402	0,688	Not occur heteroscedasticity
2.	INEX	-0,369	0,713	Not occur heteroscedasticity
3.	COMP	-1,387	0,167	Not occur heteroscedasticity
4.	COMM	1,016	0,311	Not occur heteroscedasticity
5.	EXEC	0,800	0,425	Not occur heteroscedasticity
6.	COND	-0,420	0,675	Not occur heteroscedasticity
7.	MEMB	0,316	0,752	Not occur heteroscedasticity
8.	SKEP	2,509	0,013	Occur heteroscedasticity

*Glejser* Test Results indicate that all independent variables have a significance value  $> 0.05$  except variable Skepticism the team audit (SKEP). The independent variables that have a significance value  $> 0.05$  indicates that there was no trouble heteroskedasticity while variable skepticism audit team (SKEP) shows heteroscedasticity problems occur.

#### 4.6. Coefficient of Determination Test ( $R^2$ )

The coefficient of determination ( $R^2$ ) measures how far the model's ability to explain the variation of the dependent variable (Ghozali, 2006: 127).  $R^2$  value is between zero and one. The test results are shown in table 6 below:

Table 6.

#### Coefficient of determination test ( $R^2$ ) Results Data

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,656 <sup>a</sup>	,430	,409	3,03890

Table 6 informs that the R value of 0,656, this indicates that the strength of the relationship between the independent variables in the study was 67%. When viewed from the value of Adjusted R-Square magnitude 0.430 indicates that the proportion of the influence of the independent variable on the dependent variable by 43% while the remaining 57% are influenced by other variables that are not in a linear regression model.

#### 4.7. F Statistic Test

F statistical test indicates whether all the independent variables included in the model have influence together or simultaneously to the dependent variable (Ghozali, 2013: 98). F statistif test calculation results can be seen in table 7 below:

Table 7.

F Statistics Test Result Data

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1490,994	8	186,374	20,182	,000 <sup>a</sup>
	Residual	1976,270	214	9,235		
	Total	3467,265	222			

Based on the results of ANOVA and the F test shown in Table 9 obtained F count equal to 20.182 and 0,000a probability value, because the probability value > 0.05 then it can be said that the independent variables jointly significant effect on the dependent variable.

#### 4.8. t Statistic Test

t statistical test shows how far the influence of the independent variables individually in explaining the variation of the dependent variable (Ghozali, 2013: 98). t test results in table 8 shows the effect of each independent variable on the dependent variable.

Table 8.

t Statistics Test Result Data

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	8,955	2,715		3,299	0,001
	EXPE	-0,108	0,342	-0,020	-0,317	0,752
	INEX	0,722	0,139	0,333	5,178	0,000
	COMP	-0,262	0,153	-0,097	-1,716	0,088
	COMM	0,780	0,185	0,259	4,216	0,000
	EXEC	0,523	0,200	0,152	2,619	0,009
	COND	0,506	0,194	0,150	2,612	0,010
	MEMB	-0,034	0,159	-0,012	-0,216	0,829
	SKEP	0,386	0,144	0,154	2,704	0,007

Decision-making for the research hypothesis with t test can be done by comparing the value of t with  $t_{\text{tabel}}$ . Value  $t_{\text{tabel}}$  with  $df = n - k$  ( $223 - 10 = 213$ ), and a significance level of 5% can be obtained by using statistical tables.  $t_{\text{tabel}}$  value for a sample of 223 with a confidence level of 95% or 5% significance level, can be obtained  $t_{\text{table}}$  value of 1.652 ( $t_{\text{table}} = t(0.05, 213) = 1.652$ ). Based on the analysis in table 8 above, it can be arranged regression equation as follows:



$$AS = 8,955 - 0,108 EXPE + 0,722 INEX - 0,262 COMP + 0,780 COMM + 0,523 EXEC + 0,506 \\ COND - 0,034 MEMB + 0,386 SKEP + e$$

t statistical test results in table 8 describes the effect of each independent variable on the dependent variable as follows:

a. *The influence of Experience of the audit team (EXPE) to Auditee's Satisfaction (AS).*

$t_{count}$  of  $-0.317 < t_{table}$  of  $1.652$  with a significance of  $0.752 > 0.05$  so that the first hypothesis is rejected, meaning the audit team did not experience a positive influence on auditee's satisfaction. The auditee perception likely caused by a surveillance paradigm which was originally only as "watchdog" and then became a consultant and catalysts make the internal auditor should government can act as a partner for the auditee. On the basis of the auditee think the most important is the audit process that runs a consultation process between the audit team and the auditee as partners in order to increase the value added to the products or services of government agencies that exist in the SKPD audited. This is in line with the statement Zawitri (2009) that the thoughts are formed on the respondents regarding whether or not the audit team experience they ignore, because they think more important is the audit process runs smoothly.

b. *The influence of Industrial ability of the audit team (INEX) to Auditee's Satisfaction (AS).*

$t_{count}$  amounted to  $5,178 > t_{table}$  of  $1.652$  with a significance of  $0.000 < 0.05$  so that the second hypothesis is accepted, it means understanding on environmental audit team auditee positive effect on auditee satisfaction. This indicates that by understanding the auditee environment means minimizing the risk of environmental audit understand the auditee since become an integral part and parcel with the work of the profession, so that the audit results produced can meet the quality standards of auditing (Suharto 2002 in Handayani 2012)..

c. *The Influence of Conformity with the general standard audit checks (COMP) to Auditee's Satisfaction (AS).*

$t_{count}$  of  $-1.716 < t_{table}$  of  $1.652$  with a significance of  $0.088 > 0.05$  so that the third hypothesis is rejected, it means conformity to a common standard audit checks no positive effect on auditee satisfaction. These findings support the results Zawitri (2009) and Mediaty *et al.*, (2015). Assistance activities, drafting and reviewing the programs and activities of the auditee SKPD is part of the

paradigm shift of control by the government's internal auditor. Facts show that the activity of assistance in the field as well as on programs and activities review SKPD auditee only once in a budget year. This possibility makes the respondents think that such activity less than the maximum in delivering improvements to the governance of the auditee SKPD making the respondents were dissatisfied.

- d. *The Influence of Commitment to quality audit (COMM) to Auditee's Satisfaction (AS).*  
 $t_{\text{count}}$  amounted to 4.216 >  $t_{\text{table}}$  of 1.652 with a significance of 0.000 < 0.05, so the hypothesis 4 is accepted, it means a commitment to quality has positive influence on auditee satisfaction. A strong commitment to quality audit will give satisfaction to the auditee, it is supported by the program's implementation and the development of quality assurance by the Inspectorate which includes internal and external assessment. The results support the research Widagdo (2002) and Zawitri (2009) which states that if the auditor is strongly committed to the quality of the audit will provide satisfaction for its clients.
- e. *The Influence of Involvement of the chairman of the team (EXEC) to Auditee's Satisfaction (AS).*  
 $t_{\text{count}}$  amounted to 2,619 >  $t_{\text{table}}$  of 1.652 with a significance of 0.009 < 0.05, so the hypothesis 5 is accepted, it means that the involvement of the audit team leader auditee positive effect on satisfaction. Involvement in the audit team leader beneficial impact on team members because it can provide motivation to subordinates and improvement of audit activities carried out so as to make the auditee feel satisfied (Tatang, 1995 in Widagdo, 2002).
- f. *The Influence of Precision of the implementation audit field (COND) to Auditee's Satisfaction (AS).*  
 $t_{\text{count}}$  amounted to 2.612 >  $t_{\text{table}}$  of 1.652 with a significance of 0.010 < 0.05, so the hypothesis 6 is accepted, it means that the accuracy of the audit field positive effect on auditee satisfaction. Facts on the ground indicate that the audit team Inspectorate in conducting the audit are always using computers and statistical techniques to improve the quality of the audit. In-depth study of the control system of the auditee also remain to be done in order to evaluate and contribute to the improvement of governance SKPD audited so that the auditee is satisfied.
- g. *The Influence of Ethical standards of the audit team and knowledge of accounting-auditing (MEMB) to Auditees Satisfaction (AS).*

$t_{\text{count}}$  of  $-0.216 < t_{\text{table}}$  of  $1.652$  with a significance of  $0.829 > 0.05$  so the hypothesis 7 is rejected, meaning the audit team and the ethical standards of accounting-auditing knowledge no positive effect on auditee satisfaction. This is probably caused by a change in the role of internal oversight of government from the old paradigm to a new paradigm that is more oriented to give satisfaction to the management board as a customer so that the auditee prefer the audit team act as a partner, because to uphold high ethical an auditor would be difficult to communicate in accordance with what is desired by the auditee.

- h. *The Influence of Skepticism the team audit (SKEP) to Auditee Satisfaction (AS).*  
 $t_{\text{count}}$  amounted to  $2.704 > t_{\text{table}}$  of  $1.652$  with a significance of  $0.007 < 0.05$ , so the hypothesis 8 is received, it means that the audit team skepticism positive effect on auditee satisfaction. Perception of the auditee to the audit team indicated skepticism auditee is satisfied if the audit team have the attitude that always questioning and evaluating audit evidence, and maintaining confidentiality of information obtained during the audit. This is because the auditee feel that conducted the audit team is to repair and improve governance SKPD audited. It also indicates that respondents understand clearly the indicators in the variable skepticism audit team. These findings support the findings of the study Handayani (2012) which states that the understanding of a construct would affect the interpretation created.

## **5. Conclusions, Implications and Limitations.**

### *5.1. Conclusions.*

Based on the results of data analysis and hypothesis testing, the study was able to prove five variables that positively affects the satisfaction of the auditee, namely: understanding of the team on Industrial ability of the audit team (INEX), Commitment to quality audit (COMM), Involvement of the Chairman of the team (EXEC), Precision of the implementation audit field (COND), and Skepticism the team audit (SKEP), while the third variable is not a positive influence on auditee satisfaction, namely: Experience of the audit team (EXPE), Conformity with the general standard audit checks (COMP), and Ethical standards of the audit team and knowledge of accounting-auditing (MEMB).

## 5.2. *Implications of Research Results*

The findings in this study has three implications, the implications of theoretical, practical, and policy. The theoretical implications of the study supports the attribution theory was first coined by Heider (1958) in which perceptions of each auditee of the audit team affect the assessment of the determinants that affect the quality audit auditee satisfaction. Confirmation of the results of this study contribute to the literature of government accounting in Indonesia and could be a reference for the audit team related factors can not be ignored in determining the quality of audits that affect the auditee satisfaction. In addition, the results of this study can be used as ingredients in preparing the auditee satisfaction index in order to improve the performance of Government Internal Supervisory Apparatus (APIP) Inspectorate in particular regions.

This study has implications for the practice of the Inspectorate as the Government Internal Supervisory Apparatus (APIP) to improve the performance of the audit team Inspectorate related to the determinants of the quality of audits that affect the satisfaction of the auditee, namely: understanding the audit team on the environment auditee, commitment to audit quality, the involvement of the audit team leader , the accuracy of the audit field, and the skepticism of the audit team. However Inspectorate also should require that each member meets the criteria of audit quality attributes of other instruments, namely the experience of the audit team, conformity to a common standard audit checks, the cautious attitude and professional and ethical standards of the audit team and knowledge of accounting-auditing. Basically theoretically independent auditor and APIPs well as the Inspectorate that the audit of local government, as long as the audit team can meet the determinants of the quality of audits, it will increase the auditee satisfaction. It is important to change the perception of the auditor and the auditee that the audit process is not just to look for errors / deviations but to improve the partnership between the audit team to the auditee as a means to create value-added products or services of government agencies.

By policy, the results of this study are expected to contribute for consideration by the Inspector at the Regional Inspectorate on Lombok island in the audits that can produce high-quality audit taking into account the determining factors affecting the quality of the auditee satisfaction in order to create a partnership relationship between auditor and auditee.

### 5.3. *Limitations of the study.*

This study has limitations that may affect the results of research and is expected to be corrected in future studies. Limitations of this study include:

1. This research was conducted with a quantitative method that assumption comes not correspond to reality happened and can not reveal the actual meaning in depth.
2. The use of a questionnaire as a method of data collection led to weak control over the accuracy of the respondents because there is the possibility of respondents did not answer the real situation.
3. The study was conducted at six (6) local government on the island of Lombok to get different opinions from BPK on LKPD so there may be differences between the respondents' perception of local governments that got WTP opinion with local governments that receive WDP opinion or disclaimer on determinants quality audit that affect the auditee satisfaction.
4. This research reveal only 8 (eight) out of 12 (twelve) factors that affect the determinants of quality audit auditee satisfaction developed by Carcello *et al.*, (1992).
5. SKPD that serve as the object is drawn at random so that there is the possibility of SKPD is not the object of an audit by the Inspectorate of the area at the time the study was conducted.

### 5.4. *Suggestions Research.*

1. Future studies may explore the results of research using qualitative research design so that a description and interpretation of the informants related determinants that influence the quality audit auditee satisfaction can be studied in depth.
2. Filling the questionnaire by respondents as much as possible, accompanied by the researchers to anticipate if there are respondents who do not understand to a statement on the questionnaire.
3. Further research can be done by comparing the effect of the determinants of the quality of the audit to the auditee satisfaction among local governments that received the title with a predicate WTP, WDP or disclaimer.
4. Adjusted R-Square magnitude 0.415 indicates that the proportion of the influence of the independent variable on the dependent variable by 42% while the remaining 58% are influenced by other variables that are not in a linear regression model. Therefore, future research should add determinants of the quality of audit developed by Carcello *et al.*, (1992).

5. Selection of SKPD as an object of research for the next researcher based on the Annual Work Program Examination (PKPT) drafted by the regional inspectorate in each local government.

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