

Influence of Service Quality Dimensions on Auditee Satisfaction (Study on Local Government Internal Auditors)



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ABSTRACT: This study aims to analyze whether the quality of service dimensions of the local government internal auditor affects the level of auditee satisfaction. This study uses a quantitative approach. The primary data obtained through a survey method by conducting interviews and questionnaires to respondents. The audit opinion related to the quality of audit services are measured by a 5 (five) scale range (strongly disagree = 1 to strongly agree = 5). In this study, five dimensions of service quality audit were used, consisting of tangible, reliability, responsiveness, assurance, and empathys. The research results show that the five dimensions of service quality are proven to have a significant effect on auditee satisfaction on the role of auditors in carrying out their functions as consultants. There is a strong and positive influence on the quality sevicees of the auditor's role as a consultant on audit satisfaction. Results of the adjusted R square shows that 80.6% of the auditee satisfaction variable can be explained by the service quality dimensions, while the remaining 19.4% is influenced by other factors outside the service quality dimensions.

KEYWORDS: Quality of service, Auditie satisfaction, Internal Auditor

INTRODUCTION

It is undeniable that there is currently a paradigm shift in internal auditing (Kidron et al., 2016). The old philosophy that sees internal audit tends to look for problems (watchdog) has turned into a new paradigm that acts more as a consultant. Based on this perspective, the internal auditor must also carry out its function as a communication consultant with forms of communication such as consultants with customers (partners), so that communication will be established in partnership between internal auditors and management. The orientation of the role of internal auditors is more focused on providing satisfaction to the management as a customer (customer satisfaction). This happens because the internal auditor's job is to help provide recommendations for improvement to management. With the position of the internal auditor outside the organizational system, the view of the internal auditor can be more objective in providing corrections for improvement, to increase the effectiveness of achieving organizational goals. Sawyer (2005) states that internal auditors carry out independent and objective assurance and consulting activities.

The development of the bureaucratic reform era of government internal auditors is also required to carry out excellent service as well as in the private sector. Excellent service is the best service from the government to customers or users (external and internal communities). The government is expected to be customer-oriented, namely a government that puts the customer at the forefront. The implementation of the Government Internal Control System (SPIP) is a key part of good government governance. The role of internal audit in the government is currently held by the Government Internal Audit Apparatus (Aparat Pengawas Internal Pemerintah/APIP) and the Financial and Development Supervisory Agency (Badan Pengawasan Keuangan dan Pembangunan/BPKP). Ompusunggu & Salomo (2019) conclude that the implementation of the internal control system in Indonesia in general still cannot be expected to contribute to providing adequate confidence in the achievement of organizational goals. Based on data assessment conducted by BPKP until March 2018, the maturity level of the 623 Government Agencies there are only 12.68% at level three and above.

Based on Government Regulation Number 60 of 2008, APIP has the position as a supervisor for the implementation of the Regional Apparatus Organization budget program (Kristiyani, 2020) which is also expected to do consulting activities. They are expected to be able to provide guidance and advice related to organizational activities and the scope of assignments. They also can be mutually agreed to provide added value risk improvement and organizational governance processes. For now, the role of APIP are expected to be able to carry out a role as a consultant in overseeing regional government development programs, including efforts to prevent corruption in every line of Regional Apparatus Organizations (OPD). In its capacity as a consultant, APIP must be able to provide benefits in the form of providing advice in managing organizational resources, especially on State

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financial regulations. In carrying out this role, APIP must continue to improve competence and knowledge related to regional financial management under existing laws and regulations to take early prevention so that there is no fraud or corruption or greater state losses. This role is under the Government Regulation of the Republic of Indonesia Number 12 of 2017 concerning the Guidance and Supervision of Regional Government Administration which explains that in carrying out the role as a consultant, the Provincial/Regency/City Inspectorate opens the widest possible space for all OPDs who wish to conduct consultations related to problems in the management of regional finances.

The measurement of community satisfaction specifically for public services in Indonesia has been regulated in the Decree of the Minister of State Apparatus Empowerment No. Kep./25/M.PAN/2/2004 concerning the minimum elements that must exist as a basis for measuring community satisfaction. Based on Government Regulation Number 60 of 2008, BPKP is given the authority to evaluate the implementation of SPIP through the concept of maturity. Some experts say that the concept of maturity is a way of knowing that a system has been fully or optimally developed (Crawford & Cooke-Davies, 2005), to direct the organization in optimal conditions to achieve its goals (Anderson & Jessen, 2003). The maturity model describes the stages of the process that are believed to lead to better outputs and outcomes. To complete the concept of maturity, a performance appraisal that is more focused on auditee satisfaction is needed.

Consultancy activities involve many things in their implementation, from planning to the implementation of the consulting activity itself. One of the important activities of consultancy activities is the need and risk analysis so that it can determine the consulting needs for each object of examination appropriately and well Ismail et al. (2006), Marliyati (2009), Türk & Avçilar (2009), intangible audit services can be assessed using the Service Quality method. This Service Quality instrument was introduced by (Zeithaml et al., 1990) which became a reference for measurements made by customers on services, which included the dimensions: physical appearance (tangible), reliability (reliability), responsiveness (responsiveness), assurance (assurance), and empathy (empathy). Internal auditors are professionals that provide services/services to customers to increase the use of resources efficiently and effectively (Sawyer, 2005). According to Wardhana & Baso (2012), knowing the level of auditee satisfaction with supervisory performance is expected to be able to: 1) identify the weaknesses of each element in the implementation of supervisory activities; 2) it is known that the performance of the implementation of supervision that has been carried out periodically; 3) used as material for determining leadership policies and efforts that need to be made; 4) it is known the description of the performance of the supervisory agency unit by the community.

Banyuwangi Regency is one of the regional governments in Indonesia that always strives in good governance. In this case, APIP of Banyuwangi Regency tried to increase supervision and control of the regional budget more persuasively to Regional Apparatus Organizations (OPD). Along with this, the responsibility of the APIP increase and not only monitoring and auditing but also conducting consulting activities. This role mentioned in Banyuwangi Regent Regulation No. 42 of 2020 concerning the Governance of Internal Control in the Banyuwangi Regency Government. In this rule, particularly Article 6 point b states that the inspectorate/APIP has a role in providing consultation and assistance in the context of implementing the duties and functions of Regional Apparatus. One of the problems faced by the APIP in Banyuwangi in its development efforts is the lack of information from users of consulting services. The satisfaction of regional officials can be a reflection of the services provided by APIP. Satisfaction is a person's feeling of pleasure or disappointment that comes from a comparison between his impression of his perceived performance and his expectations (Kotler & Keller, 2007). Thus, the purpose of this study is to determine wheather the quality of service dimension by APIP as consultant agent influence the auditee/OPD satisfaction.

LITERATURE REVIEW AND HYPOTHESES

APIP is an important element of government to ensure the government's internal control. Based on Government Regulation Number 60 of 2008 Article 49 paragraph (1), APIP consists of the Financial and Development Supervisory Agency (BPKP), the Inspectorate General of the Ministry, the Inspectorate/Internal Monitoring Unit at the State Ministry, the Main Inspectorate/Inspectorate of Non-Ministerial Government Institutions, the Inspectorate/Internal Supervision Unit at Secretariat of State High Institutions and State Institutions, Provincial Inspectorates, Regency/Municipal Inspectorates, as well as Internal Supervision Units in Other Government Legal Entities in accordance with statutory regulations. Internal supervision for government agencies is carried out by the Government Internal Supervisory Apparatus (APIP) through audits, reviews, evaluations, monitoring and other supervisory activities, especially is consulting activities.

In the past, the main focus of the internal auditor function was as supervisor of the organization, even though at present and in the future the modern internal auditing process has changed to become an internal consultant who provides input in the form of recommendations for improvement of existing systems and functions as a catalyst. The role of the internal auditor as a watchdog is less favored by organizational units. The relatively new role of the internal auditor is that of a consultant. The role of the internal auditor as a consultant is expected to increase competence as an auditor and also from a business perspective so that

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it can assist leaders in solving existing problems. A lot of experience in auditing is an important thing that adds to the competence of the auditor in providing recommendations for solving problems (Srihadi, 2018). The current role of internal auditors has also shifted where initially they were only watchdogs. The role as a watchdog only focuses on finding findings and only provides assurance that the government is functioning as it should. The paradigm has changed from being a watchdog to having a role as a catalyst and also a consultant. Auditors are required to strengthen the function of consultants such as participating in various trainings, technical guidance and forming direct consultations. Training and technical guidance as a tool for government officials in solving problems encountered while carrying out activities (Kurniawan et al., 2019). According to (Pickett, 2010) states that there is a shift in the role of the auditor from the old dimension to the new dimension.

Parasuraman et al. (1998) explain the five dimensions of service quality, namely: 1) tangible, namely the ability of a company to show its existence to external parties (eg buildings, warehouses, technology, etc.), 2) reliability, namely the company's ability to provide services by what is expected. promised accurately and reliably, 3) responsiveness, which is a policy to help and provide fast (responsive) and appropriate service to customers, with clear information delivery, 4) assurance, namely knowledge, courtesy, and the ability of company employees to foster trust customers to the company, 5) empathy, namely giving sincere and individual or personal attention given to customers by trying to understand consumer desires.

Client satisfaction is the customer's response after evaluating the expectations built with the actual performance that is felt after consuming the service in the form of feelings of pleasure, neutrality, or disappointment. According to Wardhana and Baso (2012), knowing the level of auditee satisfaction with supervisory performance is expected to be able to: 1) identify the weaknesses of each element in the implementation of supervisory activities; 2) it is known that the performance of the implementation of supervision that has been carried out periodically; 3) used as material for determining leadership policies and efforts that need to be made; 4) it is known the description of the performance of the supervisory agency unit by the community.

The Service Quality Model can be used to assess intangible audit services (Ismail et al., 2006; Marliyati, 2009; Türk & Avçilar, 2009). This Service Quality instrument was introduced by (Zeithaml et al., 1990) which became a reference for measurements made by customers on services, which included the dimensions: physical appearance (tangible), reliability (reliability), responsiveness (responsiveness), assurance (assurance), and empathy (empathy). Internal auditors are professionals that provide services/services to customers to increase the use of resources efficiently and effectively (Sawyer, 2005). Based on previous research studies, this research hypothesizes that service quality which includes tangible, reliability, responsiveness, assurance, and empathy dimensions are thought to affect the level of satisfaction of auditees on the role of government internal auditors in carrying out their functions as consultants for OPD activities.

METHODS

This research was carried out in several local government organizations (OPD) in the working area of the Banyuwangi Regency Government, East Java Province, Indonesia. The research was conducted in all OPDs which were divided into four clusters, namely Villages or Sub districts, Offices/Agencies, Community Health Centers/Regional General Hospitals, and Schools by distributing online questionnaires. This study uses a quantitative approach with primary data obtained through survey methods by conducting interviews and questionnaires to respondents. Primary data sources come from questionnaires distributed to budget management officials and those in charge of activities.

The audit opinion related to the performance of audit services (audit service quality) is measured by a 5 (five) scale range (strongly disagree = 1 to strongly agree = 5). In this study, five dimensions of audit service quality were used which consist of (1) tangible dimensions which are physical facilities that support the audit process and results such as equipment completeness, auditor appearance, communication facilities, complete audit evidence support, and others; (2) reliability which is the professionalism of the auditor as a combination of knowledge, expertise, and ability of the auditor so that they can carry out assignments according to audit standards; (3) responsiveness which shows the ability to assist the auditee and provide services quickly; audit and provide services quickly; (4) assurance shows the assurance that the auditor can provide to foster the auditee's confidence in the audit services and recommendations provided; (5) empathy shows the individual attention given by the auditor to the auditee.

This study uses the Structural Equation Modeling (SEM) analysis tool to examine the causal relationship between variables that cannot be measured directly (latent variables). The SEM method involves two types of models, namely structural models and measurement models (Wijanto, 2018). The structural models in this study are:

Structural model:

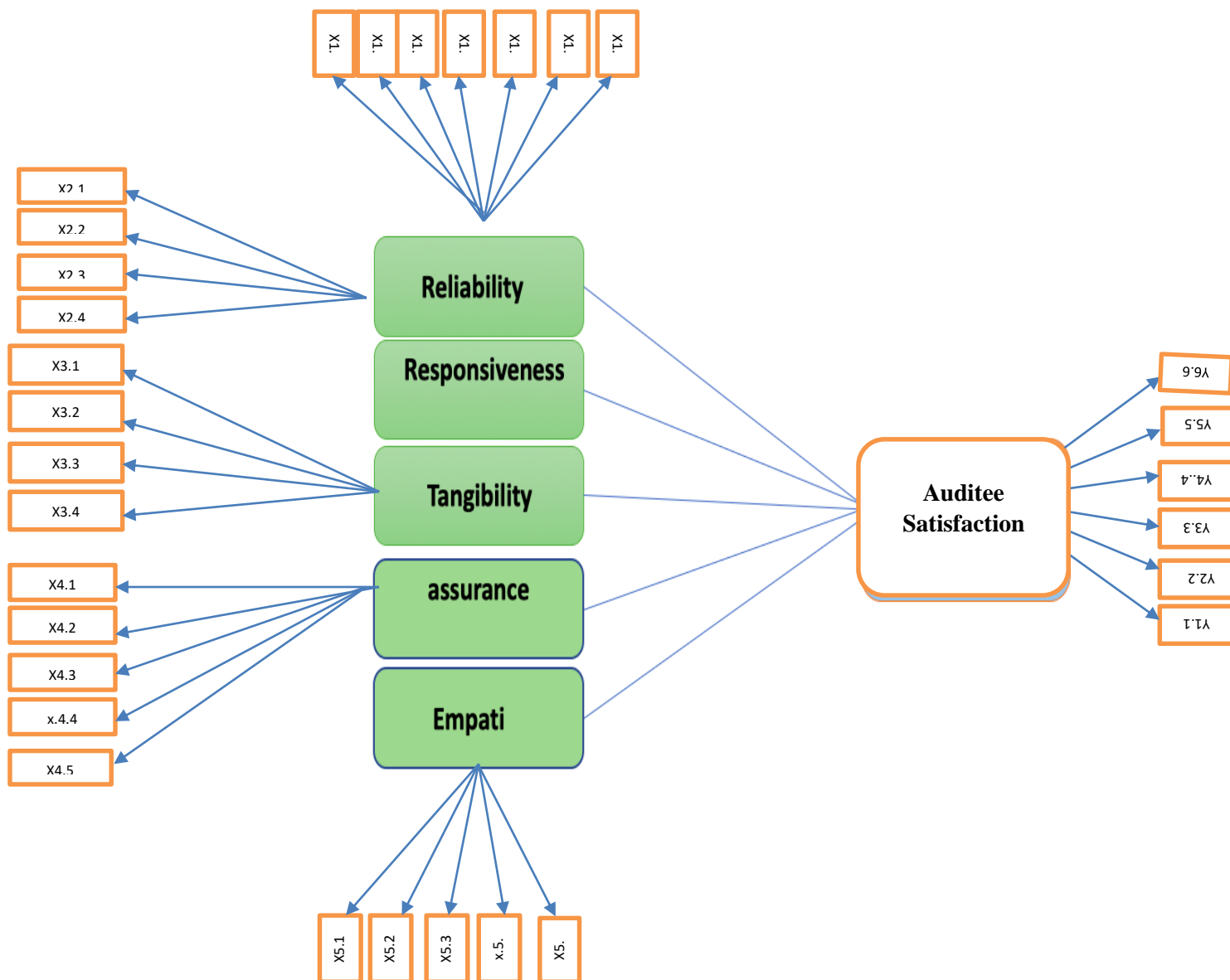
$$\eta = \gamma_1 \xi_1 + \gamma_2 \xi_2 + \gamma_3 \xi_3 + \gamma_4 \xi_4 + \gamma_5 \xi_5 + \zeta$$

Satisfaction = large tangible load factor + reliability load factor + responsiveness load factor + assurance load factor + empathy load factor + error rate that occurs.

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SEM analysis was processed using LISREL software to estimate the coefficients of several linear structural equations. The following is a picture of the SEM analysis model that will be used:

Picture 1: SEM Analysis Model

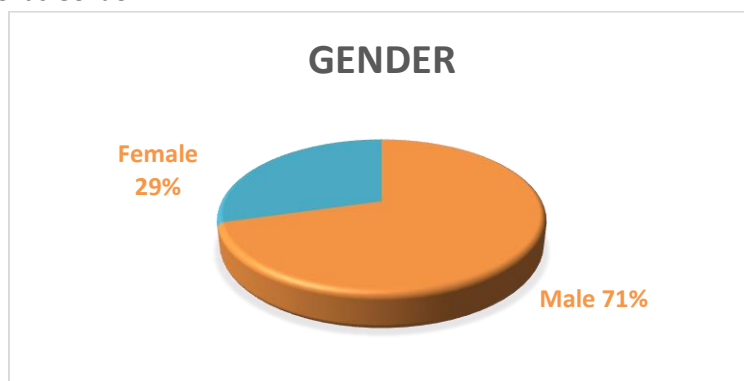


RESULTS AND DISCUSSION

4.1 Descriptive Analysis Results

In this study, the data used are primary in the form of questionnaires distributed to auditees from the inspectorate. The following is the data obtained from the results of the questionnaire based on gender.

Picture 2. Graph of Respondent's Gender

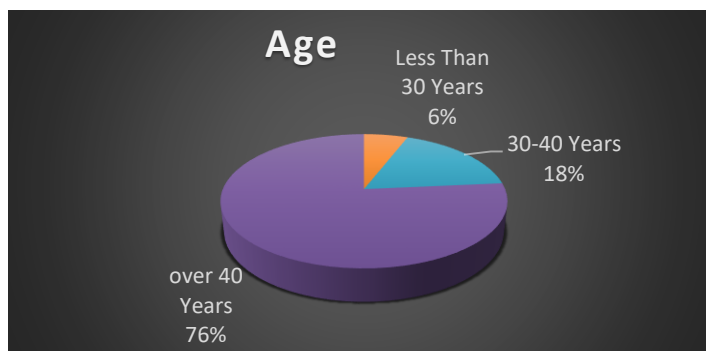


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From the diagram above, it can be concluded that most of the respondents are male, which is 71%. Meanwhile, female respondents were only 29%.

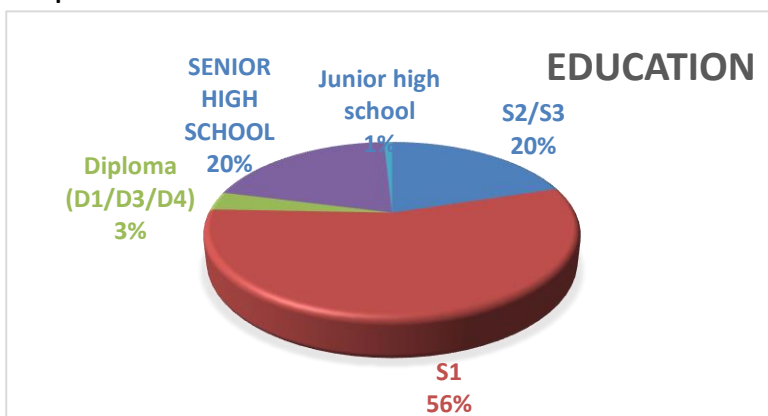
Data on the age level of respondents from the auditee inspectorate of Banyuwangi Regency are as follows:

Picture 3. Graph of Respondent's Age



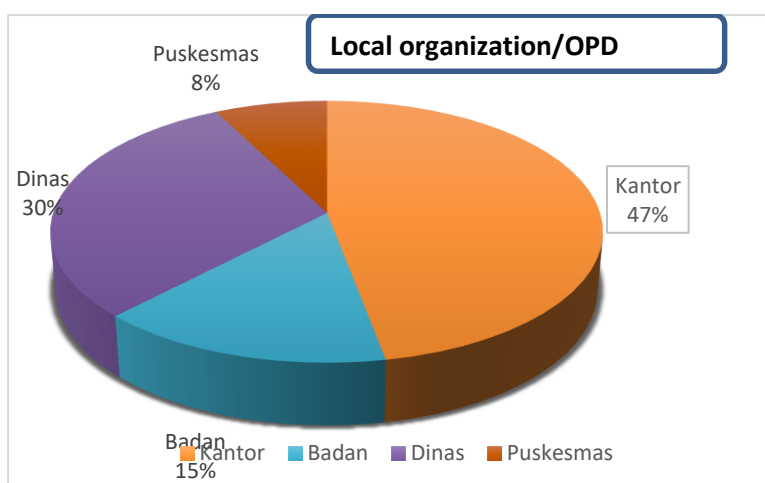
Based on the pie chart, it can be concluded that 76% of respondents aged 40 to 40 years old are 18%, and the rest are respondents who are less than 30 years old, which is 6%. S1 education is as much as 56%, while for the education level of S2/S3 and SMA each is 20%, respondents with a Diploma Education level are 3%, while respondents with a junior high school education level are 1%.

Picture 4. Graph of Respondent's Education



Data on the distribution of questionnaires by the agency from the auditee of the Banyuwangi Regency Inspectorate are as follows:

Picture 2. Graph of Local Organizatuion/ OPD



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Based the table above, shows that as many as 47% of respondents are from the office, 30% are from the Dinas, 15% are from the Agency and 8% are from the puskesmas.

4.2 Research Results

Measurement of data using a Likert scale, where a value of 1 = strongly disagree, up to a value of 5 = strongly agree. From data processing on reliability factors, it gives an average result of 4.216 which means that in general, the auditees agree on the reliability factors possessed by the inspectorate auditors in providing services to SKPD/offices and agencies/puskesmas/services that are audited.

Table 1. Measurement Results on Variable Indicators

No	Variable	Indicator	Amount Statement	Average
1	Role as Consultant (Rolconstl)	(1) Inspectorate consult with party auditee about standard operational arrangement as well as making good document _ And Correct	1 item	4.254717
		(2) Inspectorate analyze all action OPD employees not to contrary with policies , standards , procedures , laws , and applicable regulations _	1 item	4.320755
		(3) Inspectorate evaluate suitability activity with laws , regulations , and applicable standards _	1 item	4.292453
		(4) Inspectorate involved in planning as well as making decision strategy in each OPD	1 item	4.207547
		(5) Inspectorate analyze activity certain leads _ to direction harmful distortion _	1 item	4.254717
		(6) Inspectorate help OPD to reach objective use appropriate budget _ with standard operational		
2	Quality Service (Qservc)	(1) Reliability Aspect	7 Items	4.21609
		(2) Responsiveness Aspect	4 Items	4.214286
		(3) Tangibility Aspect	4 Items	4.172269
		(4) Assurance Aspect	5 Items	4.289076
		(5) Aspect Empathy	5 Items	4.215126

From data processing on Responsiveness factors, it gives an average result of 4,214 which means that in general, the Auditee agrees on the Responsiveness factors possessed by the Inspectorate auditors in providing services to SKPD/Offices and Agency/Puskesmas/Services that are audited. Data processing on Tangibility factors gives an average result of 4,172 which means that in general, the Auditee agrees on the Tangibility factors possessed by the Inspectorate auditors in providing services to SKPD/Offices and the Agency/Puskesmas/Services that are audited. Data processing on Assurance factors, it gives an average result of 4.28 which means that in general, the Auditee agrees with the Assurance factors owned by the Inspectorate auditors in providing services to SKPD/Offices and the Agency/Puskesmas/Services that are audited. From data processing on the Empathy factors, the average result is 4.21, which means that in general, the Auditee agrees with the Empathy factors owned by the Inspectorate auditors in providing services to SKPD/Offices and the Agency/Puskesmas/Services that are audited.

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Table 2. Summary Output

<i>Regression Statistics</i>								
Multiple R		0,310225015						
R Square		0,09623956						
Adjusted R Square		0,080657483						
Standard Error		0,628114403						
Observations		119						
<i>ANOVA</i>								
	<i>df</i>	<i>SS</i>	<i>MS</i>	<i>F</i>	<i>Significance F</i>			
Regression	2	4,873442	2,436721	6,176299	0,002825485			
Residual	116	45,76521	0,394528					
Total	118	50,63866						
	<i>Coefficients</i>	<i>Standard Error</i>	<i>t Stat</i>	<i>P-value</i>	<i>Lower 95%</i>	<i>Upper 95%</i>	<i>Lower 95,0%</i>	<i>Upper 95,0%</i>
Intercept	3,654391213	0,23261	15,71036	1,69E-30	3,19367725	4,115105175	3,19367725	4,115105175
Rolconstl	-0,003285441	0,053101	-0,06187	0,950772	0,108458608	0,101887726	0,108458608	0,101887726
Qservc	0,223655176	0,064374	3,47433	0,000721	0,096155112	0,35115524	0,096155112	0,35115524

Table 2 shows a significant value (p value / p value) in the One-Way ANOVA test of 0.002, which means $p < 0.05$ so that it can be stated that there is a significant effect of service quality variables on auditee satisfaction.

4.3 Discussion and Research Implication

The results showed that the five dimensions of service quality were proven to have a significant effect on auditee satisfaction with the role of auditors in carrying out their functions as consultants. The largest average value in explaining service quality, respectively, is Assurance, Empathy, Responsiveness, Reliability, and Tangibility Aspects.

The Influence of Assurance Aspects on Auditee Satisfaction

The auditor service aspect shows that the Banyuwangi Regency Government Inspectorate has competent auditors and a good understanding so that they can carry out their role as auditors in general. The services provided by the auditors of the Banyuwangi Regency Government Inspectorate in the form of accurate audits can prevent fraud or potential fraud that may occur. In addition, the communication skills of auditors also play an important role in carrying out their duties. Communication skills will have an impact on the understanding of the auditees when auditing each stakeholder. Auditors are also required to be able to identify weaknesses in the control system that exists within the stakeholder organization. To respond to existing complaints, the auditor is also fast and responsive in following up so that they can provide input and suggestions to solve the problems encountered. Auditors are also considered to have been able to maintain the confidentiality of stakeholders' information data in the context of conducting audits or examinations. The second position is the service of inspection reports. These results show the commitment of the Banyuwangi district government Inspectorate to providing services in the form of inspection results that are easy for auditees to understand. The third position is the complaint service aspect. These results explain that there is a commitment from the Banyuwangi Regency Government Inspectorate to follow up on complaints. The fourth position is the inspection schedule service aspect. In this aspect, it is considered good enough by the stakeholders. The inspection visit time is considered to be quite well planned and to the needs of the agency. However, based on respondents' responses, there are still inputs regarding the schedule of inspection visits which are sometimes still not appropriate. This needs to be a concern for the Inspectorate of the Banyuwangi Regency government. The service aspect of the inspection report based on stakeholder responses also has a good tendency. The inspection schedule aspect was also considered by the respondents to be quite good. This is also shown by the majority of stakeholders describing that the time for inspection visits is quite well planned. In addition, the inspection time is also responsive enough to suit the needs. The complaint service aspect is considered quite good. This can be seen from the responses of respondents who stated that complaints to the district government inspectorate were followed up quickly and the majority of response was quite good. Meanwhile, the requirements for handling complaints according to respondents are clear.

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The Influence of Empathy Aspects on Auditee Satisfaction

The results showed that the aspect of empathy as a measure of quality has an effect on auditee satisfaction. The aspect of empathy in this study is measured by five indicators. The first indicator is the focus of the inspectorate in resolving it constructively to achieve the goals of local government organizations. This constructive problem solving increases auditee satisfaction. The auditee can not only know the problems that occur but also know how to solve them so that they can improve the auditee's performance. The second indicator is that the inspectorate assists the internal organization in implementing the recommendations of the internal audit report, following up on the findings of the external inspectorate, and other needs that require extensive expertise and knowledge. This assistance can increase auditee satisfaction. Auditees feel cared for and are given suggestions to follow up on the auditor's findings in order to improve their performance. The third indicator is that the inspectorate has adopted a risk-based audit approach. The fourth indicator is that the recommendations given by the inspectorate include corrective, preventive and predictive actions. Corrective action is action to eliminate the factors causing the occurrence of a detected nonconformity or other undesirable situation. Preventive action is an action to prevent or anticipate the cause of a non-conformance of an undesired result. Predictive action is an action taken to be able to predict and predict things that can occur as a result of actions that have been taken at this time. These three actions, if carried out by the inspectorate as an auditor, can assist the auditee in improving the quality of his work and can further increase auditee satisfaction. The fifth indicator is to accept every criticism and professional advice from the auditee. Criticisms and suggestions given by an empathetic and professional auditor can increase auditee satisfaction.

The Influence of Responsiveness Aspects on Auditee Satisfaction

The aspect of consulting services provided by the Banyuwangi Regency Government Inspectorate is generally quite good. This is indicated by the responses of respondents who stated that the procedures for consulting services provided by the Inspectorate of the Banyuwangi Regency Government were quite easy to understand by the Village/District, Service/Agency, Community Health Center/Regional General Hospital, and School. So that it can be seen that Responsiveness as an indicator of the quality satisfaction of the inspectorate's role has an effect on the satisfaction of the quality of the inspectorate's role.

In general, the OPD is satisfied with the consulting services provided by the Inspectorate of the Banyuwangi Regency government. The Banyuwangi Regency government inspectorate has provided appropriate and fast consultation in accordance with the context of the problems experienced by OPD. However, sometimes in some cases, the auditee asks for assistance or direction regarding the report guidelines that must be prepared but does not receive a response so that the requested documents are often not appropriate and have an impact on the results of the auditor's assessment report. In addition, there are UPTs that are not aware of any consulting services from the Inspectorate, namely the Puskesmas. They feel that there has never been any socialization about consulting services. There are only three PUSKESMAS who know that every Friday there is a consultation service at the inspectorate, because the three PUSKESMAS happened to be invited to the implementation of the integrity zone. Consultation services are rarely used by auditees, in this case the sub-district/village. They (sub-district/village parties) prefer to consult with the technical OPD or other OPD compared to direct consultation with the inspectorate. This is because the inspectorate is still considered to only function as an examiner, so that if they conduct consultations related to their internal problems regarding budget management to the inspectorate, they are immediately considered "suicide". The village/sub-district also agreed that two things caused this condition to occur: (1). Not yet known (socialized) optimally about consulting services, and (2). The stigma that auditors are fierce and unfriendly still lingers in the majority of village and sub-district auditees. Along with improvement plans related to consulting services, it is necessary to take another (more humane) approach to auditees, especially villages and sub-districts. Meanwhile, the school responded that there was no problem in consulting with the Inspectorate, this was because the Inspectorate always opened a 24-hour consultation service and the consulting service clinic was good and needed to be improved. They are also satisfied with the fast and proactive service provided by the Inspectorate.

The Influence of Reliability Aspects on Auditee Satisfaction

From the results of the tests that have been carried out, it is concluded that the reliability aspect affects auditee satisfaction. Distribution of responses from respondents' answers regarding statements from the aspect of reliability. perceived by stakeholders related to the aspects assessed, namely the inspectorate showed the same understanding between team members during the assignment, the aspect of the advice given by the inspectorate could help solve the main problems during the assignment, the aspect of consultation provided by the inspectorate was free from external interference, aspects of the ability of the inspectorate to provide consultation based on the criteria and rules that apply at the time of assignment, the aspect of the consultation schedule delivered by the inspectorate are clear in conducting the consultation process, the Inspectorate aspect analyzes the adequacy and effectiveness of existing internal controls so that it can assist OPD in achieving goals, the Inspectorate aspect carries out continuous monitoring of system improvements and Standard Operating Procedures (SOP).

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Based on the stakeholder responses, it can be seen in general that the performance of the inspectorate in acting as a reliability aspect is good. In detail, the aspect of the inspectorate's ability to provide consultation based on the applicable criteria and rules has the best level of satisfaction. This can be seen from the stakeholder responses related to indicators that have an average value of agreeing with an average value of 4.29. This shows that the ability of the inspectorate to provide consultation based on the applicable criteria and rules is good and gets the highest score. Thus, for stakeholders, the role of auditors is considered good in carrying out their duties and can assist OPD to provide input and become consultants related to providing consultations based on applicable criteria and rules. Aspects of the inspectorate show the same understanding between team members during the assignment to get the lowest results indicated by the average value of 4.12. Based on this value, it shows that the Aspect of the inspectorate shows the same understanding between team members during the assignment that is still not optimal.

The Influence of Tangibility Aspects on Auditee Satisfaction

The tangibility aspect as a measure of service quality is proven to affect auditee satisfaction with the role of the inspectorate for the consulting services they play. In general, the auditee assesses that the Inspectorate can understand the context of the solution to the problem that is a complaint, the Inspectorate analyzes the problem under applicable policies, standards, procedures, laws, and regulations and is timely in submitting the results of submitting reports on the results of supervision or consultation. In addition, the auditee also assessed that the Inspectorate had contributed to achieving the objectives of the arrangement in making good and correct budget documents for each OPD. These results support the results of previous research conducted by Gunarathne (2014), Keshavarz & Ali (2015), Lauw & Yohanes (2013), dan Marković & Raspor Janković (2013).

CONCLUSION

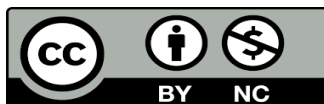
The results show that there is a strong and positive influence between the quality variables of the auditor's role as a consultant on audit satisfaction. This is evident from the results of the adjusted R square which shows that 80.6% of the auditee satisfaction variable can be explained by the service quality variable, while the remaining 19.4 % is influenced by other factors outside the service quality variable. The implication of this research is to eliminate this gap by providing opportunities for auditees to convey their dissatisfaction to the inspectorate, find out the wishes and expectations of auditees in similar SKPD/Unit/Offices, enhance interaction between auditees and auditors, improve the quality of communication between resources. people in the company and reduce bureaucracy. Meanwhile, the limitation of this research is that it only analyzes one independent variable, namely service quality, on one dependent variable. To obtain better and more in-depth results, it is hoped that further research will include other independent variables and it is possible that there are intermediate variables

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