



The Influence of Audit Quality Attribute Satisfaction Audit Reports on the Results of the Examination of South East Sulawesi Province Government Inspectorate (Case Study Segway South East Sulawesi Province Government)

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ABSTRACT : *The aim of the research was to determine the factors affecting viewed from audit quality attribute involving experience, industry expertise, responsiveness, compliance, independence, professional care, conduct of audit work, commitment, executive involvement, member characteristics, and skeptical attitude on auditee's satisfaction in this case the Inspectorate of the Government of South East Sulawesi Province. The sample was selected using purposive sampling method consisting of 102 questionnaires. The data were analyzed using multiple linear analysis method. The results of the research indicate that (1) experience, industry expertise, compliance, independence, professional care, conduct of audit work, member characteristics, and skeptical attitude on auditee's satisfaction; (2) responsiveness, commitment, and executive involvement do not affect auditee's satisfaction. Thus, audit quality attribute involving experience, industry expertise, responsiveness, compliance, independence, professional care, conduct of audit work, commitment, executive involvement, member characteristics, and skeptical attitude can be used as measurements to fulfill auditee's satisfaction of the examination of inspectorate of the government of South East Sulawesi Province.*

KEYWORDS: *Attribute audit quality, audit satisfaction*

Received 23 February, 2019; Accepted 13 March, 2019 © the Author(S) 2019.

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I. INTRODUCTION

The demand for bureaucratic reform in the government sector towards the realization of good governance in Indonesia is increasing. This is in line with the existence of several studies showing that the economic crisis in Indonesia was caused by bad governance and poor bureaucracy. According to Mardiasmo (2005), there are three main aspects that support the creation of good governance, namely supervision, control, and inspection. One of the units that conducted an audit / examination of the regional government was the regional Inspectorate. The regional inspectorate has the task of carrying out general supervision activities of the regional government and other tasks given by the regional head, so that in his duties the Inspectorate is the same as the internal auditor.

The performance of the Inspectorate of Southeast Sulawesi Province was the main target in the 2013 Southeast Sulawesi Provincial Strategic Plan, which is expected to improve the quality of the results of inspections of SKPD in Southeast Sulawesi Province. Good audit quality will increase the credibility of the information reported to the auditee. One form of credibility is auditee satisfaction. Widagdo (2002) defines auditee satisfaction as the level of one's feelings after comparing the performance or results that are felt with expectations.

Audit quality and auditee satisfaction are valued through the fulfillment of twelve audit quality attributes developed by Carcello et al., (1992). The audit quality attributes, include: 1) The experience of the audit team and KAP in conducting examination of client financial statements; 2) Expertise / understanding of industry clients; 3) Responsive to client needs; 4) Competence of audit team members on accounting principles and inspection norms; 5) Attitude of independence in everything from audit team individuals and KAP; 6) Members of the audit team as a careful group; 7) KAP has a strong commitment to quality; 8) Engagement of KAP leaders in conducting audits; 9) Implementation of field audits; 10) The involvement of the audit

committee before, during, and after the audit; 11) High ethical standards from members of the audit team; 12) Maintain skepticism from members of the audit team.

Hall and Elliot (1993) concluded that the quality of audit services and auditee satisfaction is something that stands alone. But the audit quality attribute should provide an explanation of the factors that determine auditee's satisfaction. Likewise for audit quality in the government sector, which provides audit services to central and regional government agencies. Sari Zawitri (2009) explains that the study of Carcello et al. (1992), conducted a survey of financial report makers, users and auditors to summarize 41 audit quality attributes to only 12 attributes. The results of this study are that the characteristics of the team are considered more important than the characteristics of KAP. Other attributes are: experience of conducting audits with previous clients, experience in industry, responsiveness to client needs, and fulfillment of general standards General Accounting Standards (GAAS) have been represented by item 12 audit quality attributes. High audit quality will provide quality information in the financial statements and will reduce material misstatements in financial statements.

The quality attributes themselves in the research of Carcello et al. (1992) were used to assess audit quality and auditee satisfaction in previous studies (Sutton, 1993; Bhen et al., 1997; Isaac, 2000; Dewiyanti, 2000; Widagdo, 2002; Hanafi, 2004; Samelson et al., 2006 and Lowensohn et al., 2007). Research on audit quality and auditee satisfaction in the public sector conducted by Samelson et al., (2006) shows that there is no relationship between the independence and involvement of the audit team leader and perceived audit quality. Other results, indicate that the skepticism of members in each audit does not have an influence on auditee's satisfaction.

Lowensohn et al. (2007), found a positive relationship between audit quality perceived by the auditor's auditor specialization of government. However, the results of their research found that there was no relationship between audit fees and engagement with auditors specialized in government. This finding also indicates that the use of Big Five is not always related to high audit quality. Based on this description and the results above, this study aims to determine which factors are influential from audit quality attributes, namely the experience of conducting audits, understanding the auditee agency, being responsive to the needs of the auditee, adhering to general standards, independence, caution, commitment to audit quality, involvement of the audit team, carrying out rigorous work, involvement of the audit committee, high ethical standards, and not trusting auditee satisfaction in this case the Southeast Sulawesi Provincial Government Inspectorate.

The purpose of this study was to determine the audit quality attribute factors, namely the experience of conducting an audit (experience), understanding the auditee agency (Industry expertise), responsive to the needs of the auditee (Responsiveness), adhering to Compliance standards, independence, caution (Professional care), commitment to audit quality (Commitment), involvement of the audit team (Executive involvement), doing work carefully (Conduct of audit work), high characteristic standards (member characteristic), and not trusting (Skeptical attitude) towards Auditee's satisfaction with the Southeast Sulawesi Provincial Government Inspectorate examination report.

II. MATERIALS AND METHODS

Location and Design of Research

The location of the study was carried out at all SKPDs in the scope of the Southeast Sulawesi Provincial Government by using questionnaires directly from respondents according to the time of the study which was between August - September 2014. This study aims to test the hypothesis. The model testing in this study is to examine the relationship between audit quality attributes to auditee's satisfaction over the Inspectorate's audit report within the scope of the Southeast Sulawesi Province SKPD. Variables in this study consisted of dependent variables and independent variables. The independent variable used is the audit quality attribute consisting of experience, expertise industry, responsiveness, compliance, independence, professional care, commitment Independent variables are auditee satisfaction.

Population and Samples

The population in this study is 34 SKPD within the scope of Southeast Sulawesi Provincial Government involved in implementing regional financial administration (regional financial management power) and is responsible for the use of regional budgets. The selection of samples is done by purposive sampling method. The sample is the target parties. inspection of the inspectorate, namely the heads of SKPD as the person in charge of regional financial management, regional financial management officials (PPKD) and officials using the budget of each SKPD, as well as treasurers (receipts and expenditures) of 120 SKPD.

Method of collecting data

To get the data needed by researchers using a questionnaire. Distribution of questionnaires is done by visiting one by one prospective respondent. With a period of two weeks the respondent can adjust the time of filling out the questionnaire with his busy schedule. Each questionnaire envelope was accompanied by a

research permit from the Faculty of Economics, University of Hasanuddin (FE-UNHAS) and Research Agency of the Southeast Sulawesi Province.

Data analysis

The hypothesis in this study was tested using multiple linear regression using SPSS17 software. The regression model in this study is shown in the following equation.

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \beta_5 X_5 + \beta_6 X_6 + \beta_7 X_7 + \beta_8 X_8 + \beta_9 X_9 + \beta_{10} X_{10} + \beta_{11} X_{11} + e$$

Where,

Y = Client Satisfaction

α = constant

$\beta_1 + 11$ = Regression Coefficient

X1 = Experience Conducting Audit

X2 = Understanding the Client Industry

X3 = Responsive to Client's Needs

X4 = Comply with General Standards

X5 = Independence

X6 = Caution

X7 = Strong Commitment to Audit Quality

X8 = KAP Leadership Involvement in Audit Implementation

X9 = Doing Field Work Properly

X10 = High Ethical Standards

X11 = Not Easy to Believe

III. RESULTS

Data Quality Test

The results of the data validity test show that all question items in the variable are valid. Where the R-count value is greater than the R-table 0.1622 with a probability value below 0.05%. The results of the realistic test show that the research instrument used for each tested variable obtained a cronbach's alpha value of more than 0.60 (60%) as required. Thus, every variable tested in this study can be said to be reliable.

Classic assumption test

The results of the normality test show a Normal P-Plot graph (Table 1) of the existing points spread following a diagonal line. Thus, the normality requirements of the data in this study have been fulfilled. tolerance value is not less than 0.1, so there is no multicoline above. The heterokedacity test results (Table 3) show that each variable shows a number of significance above 0.05 points spread above and below number 0 on the Y axis that do not form a systematic pattern, so that heteroscedasticity can be said to occur.

Hypothesis testing

Hypothesis test results (Table 4) show that there are 8 quality attribute variables, which have a significant effect on auditee satisfaction and 3 audit quality attribute variables have no significant effect on the auditee satisfaction variable. experience (X1) has an effect on auditee satisfaction (Y) with a t-count value of 2.154 greater than t-table 1.65993 with a significance value of 0.018 which means smaller than 0.05. Industry expertise (X2) has an effect on auditee satisfaction (Y) with a t-count value of 2.673 greater than t-table 1.65993 with a significance value of 0.009, which means smaller than 0.05. Responsiveness (X3) has no effect on auditee satisfaction (Y) with a t-count value of 1.064 greater than t-table 1.65993 with a significance value of 0.290 which means greater than 0.05. Compliance (X4) influences the satisfaction of auditee (Y) with a t-count value of 2.697 greater than t-table 1.65993 with a significance value of 0.008 which means greater than 0.05. Independence (X5) affects the satisfaction of auditee (Y) with a t-count value of 2.207 greater than t-table 1.65993 with a significance value of 0.030, which means smaller than 0.05. Professional Care (X6) affects the satisfaction of auditee (Y) with a t-count value of 2.681 greater than t-table 1.65993 with a significance value of 0.028, which means smaller than 0.05. commitment (X7) does not affect the satisfaction of auditee (Y) with a t-count value of 0.184 smaller than t-table 1.65993 with a significance value of 0.885 which means greater than 0.05.

Executive involvement (X8) has no effect on auditee satisfaction (Y) with a t-count value of 0.331 greater than t-table 1.65993 with a significance value of 0.741 which means greater than 0.05. Conduct of audit work (X9) has an effect on auditee satisfaction (Y) with a t-count value of 3.362 greater than t-table 1.65993 with a significance value of 0.001 which means smaller than 0.05. Member characteristic (X10) has an effect on auditee satisfaction (Y) with a t-count value of 2.328 greater than t-table 1.65993 with a significance value of 0.004 which means smaller than 0.05. Skeptical attitude (X11) has an effect on auditee satisfaction (Y) with a t-

count value of 2.635 greater than t-table 1.65993 with a significance value of 0.029 which means smaller than 0.05.

F-test results in table (5), obtained F-count value of 8.674 which means greater than the F-table of 1.88 with a probability value smaller than 0.05 or 5%, which is equal to 0,000. Thus it can be interpreted that the independent variable can be used to predict auditee satisfaction. The results of the coefficient of determination (table 6), it can be seen that the test results for RSquare have an R value of 0.717 with RSquare 0.515 or 51.5%. this means that the independent variable has a strong relationship which is 0.717 or 71.7%, and is able to explain about auditee satisfaction at 0.515 or 51.5%. While the remaining 48.5% can be explained by other variables not included in this research model.

IV. DISCUSSION

Good audit quality will have consequences for the auditee. Audit quality perceived by the auditee is obtained through experience audited or examined. The Auditee will be impressed and respond to what is experienced including in terms of communicating the results of the examination. The perceived value of the quality of audit services will be related to the expectations inherent in the auditee, which then results in auditee satisfaction.

Experience affects the satisfaction of the auditee. This research is acceptable and supports several previous studies Behn et. al (1997), Dewiyanti (2000), Ridwan Widagdo, Sukman Lesmana, Soni Agus Irwandi (2002), and Windasari Suhar Putri (2010). and supports behavioral theory. Where it can be seen that an experienced auditor will be seen during the audit process even in the audit program preparation process so that the auditee is confident of conducting the audit in accordance with expectations. Industry expertise influences auditee's satisfaction. This is based on the quality audit, the auditor must obtain knowledge regarding matters relating to the nature of the business of the business unit, its organization, and characteristics of its operations which include the type of business, type of product / service, capital structure, parties that have special relationships, location, methods of production, distribution and compensation. This hypothesis is acceptable and supports several studies by Behn et. al (1997), Dewiyanti (2000), Ridwan Widagdo, Sukman Lesmana, Soni Agus Irwandi (2002), Mohammad Ilham (2001), and Windasari Suhar Putri (2010) and support audit expectation gap theory that there are no gaps / perceptions between auditors and the auditee is related to the scope and aspects to be audited.

Responsiveness to auditor needs does not affect auditee's satisfaction. This hypothesis is rejected and does not support several studies by Behn et. al (1997), Dewiyanti (2000), Ridwan Widagdo, Sukman Lesmana, Soni Agus Irwandi (2002), Mohammad Ilham (2001), and Windasari Suhar Putri (2010) and did not support job satisfaction theory that auditors should be responsive to the auditee so there is no difference between perceived performance and desired expectations. Compliance or general standard examinations affect the satisfaction of the auditee. This hypothesis is accepted and supports several studies. It also supports the theory of job satisfaction. That the auditor must conduct an audit in accordance with the general standards of auditing, where an auditor must meet the auditor's requirements and the quality of his work in order to produce audit quality that is in accordance with the auditee's expectations for the performance carried out. The main requirement to be an auditor is to have a formal educational background in accounting and auditing and experience both directly and indirectly in the field of auditing (Mulyadi, 1998).

Independence influences auditee's satisfaction. This hypothesis is accepted and the results of this study support the results of a study conducted by Behn et. al (1997), and Windasari Suhar Putri (2010). It also supports behavioral theory. That the auditee observes the attitudes shown by an auditor during the examination. So that the attitudes shown meet the auditee's expectations and lead to satisfaction. Professional care or cautious influences towards auditee's satisfaction. This means that members of the Inspectorate have an obligation to carry out professional services as well as possible in accordance with their abilities (Meidawati, 2001). This hypothesis is accepted and supports several studies and supports behavioral theory in this study. Where an auditor must always show a careful attitude and show professionalism so as to produce audit quality and auditee satisfaction.

Commitment does not affect the satisfaction of the auditee. Auditee assesses the auditor in the implementation of the audit does not have the attitude of integrity and objectivity in conducting audits, especially in terms of audit findings. This hypothesis is rejected and the results of this study do not support the results of the research conducted by Behn et. al (1997), Mohammad Ilham (2001) and does not support the theory of behavior and satisfaction because the attitude that is displayed in the examination is not in accordance with the expectations of the auditee. Executive involvement does not affect the satisfaction of the auditee. This hypothesis is rejected and supports several studies including samuelson. Where the auditee does not see how the attitude and involvement of the team leader in decision making in the audit process but rather the personality of the auditor during the audit process. This is not supported by behavioral theory which provides an explanation that the attitudes and behavior of organisms can provide satisfaction both observed directly or indirectly.

Conduct of audit work affects the satisfaction of the auditee. This hypothesis supports previous research and is accepted in this study. It also supports the theory of job satisfaction and behavior. Where the auditee assumes that the auditor performs a good plan in carrying out the audit program and the attitude observed during the audit process reflects good mastery and ability in the audit so that the auditee feels satisfied with the auditor's performance.

Audit ethical standards affect the satisfaction of the auditee. This hypothesis supports previous research by Behn et. al (1997), Ridwan Widagdo, Sukman Lesmana, Soni Agus Irwandi (2002), Mohammad Ilham (2001), and supporting the existing theory of job satisfaction and behavior. This indicates that the auditee in the regional government of Southeast Sulawesi is concerned with high ethical standards of the audit team to form auditee satisfaction. Attitude audit skepticism has an effect on auditee satisfaction. This hypothesis supports previous research and is accepted in this study. This hypothesis supports the theory of behavior which emphasizes that a critical and non-credible attitude is a description of the auditor's behavior in conducting audits that provide quality to audits whose effects bias gives satisfaction to the auditee.

V. CONCLUSIONS AND RECOMMENDATIONS

Based on the results of hypothesis testing shows that most audit quality attributes affect the satisfaction of the auditee. Experience, industry expertise, compliance, independence, professional care, conduct of audit work, member characteristic and skeptical attitude influence auditee satisfaction. This is in line with the theory that has been applied in this research, namely behavior and job satisfaction that what is expected from the auditee describes his authority during the audit process. While for audit quality attributes that do not affect auditee satisfaction, namely responsiveness, commitment and executive involvement, which indicates that the auditee sees the integrity of the audit team working during the inspection process and produces a quality audit not the personality of each audit team. Because a quality audit illustrates how the performance of the auditee is related to the satisfaction of the auditee itself. Some theoretical explanations as described earlier that auditee satisfaction is the level of one's feelings after comparing the performance or results perceived with expectations. Future research is expected to explore the results of research by increasing the number of samples and respondents especially for all stakeholders involved in the inspection of the provincial inspectorate Southeast Sulawesi. The observation period should be expanded so that it can better predict the results of long-term research.

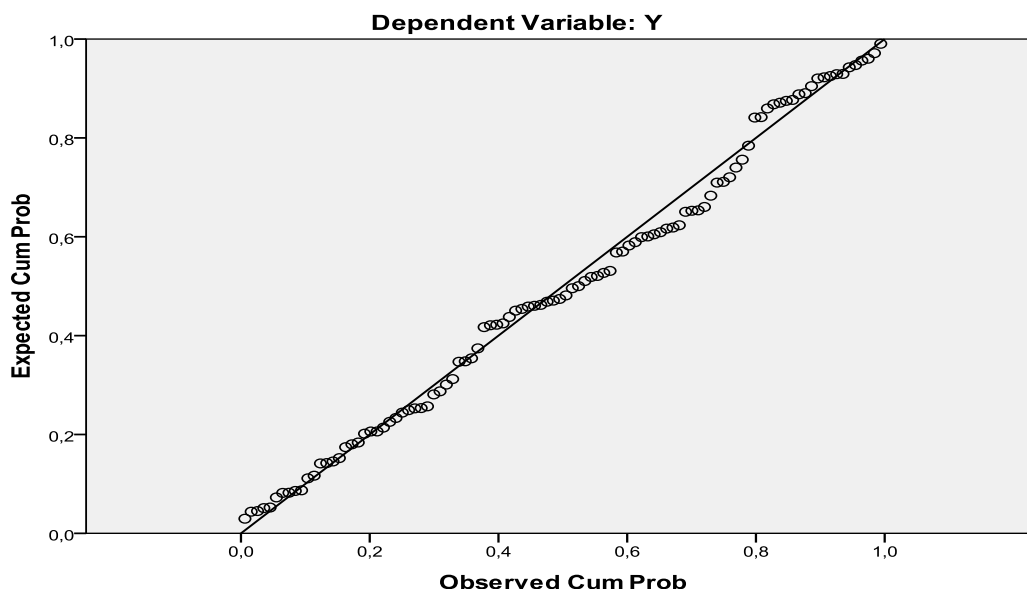
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Tabel 1.

Normal P-P Plot of Regression Standardized Residual



Tabel 2

Multicollinearity Test Results

Coefficients^a

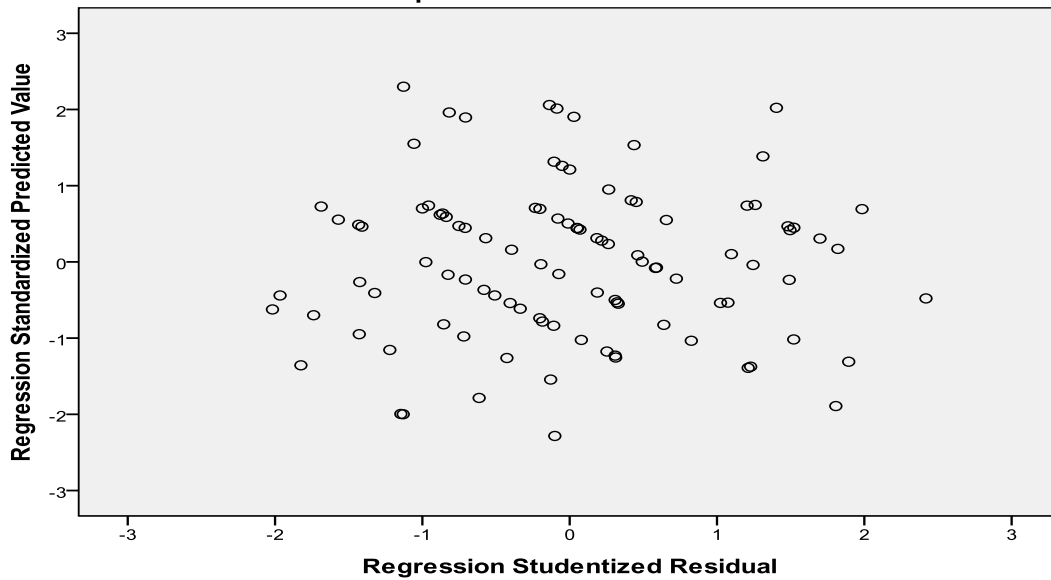
Model	Collinearity Statistics	
	Tolerance	VIF
1 (Constant)		
X1	.231	4,330
X2	.824	1,214
X3	.245	4,086
X4	.382	2,616
X5	.704	1,421
X6	.631	1,584
X7	.506	1,975
X8	.470	2,129
X9	.445	2,246
X10	.504	1,982
X11	.563	1,778

a. Dependent Variable: Y

Tabel 3.

Scatterplot

Dependent Variable: Y



Tabel 4.

T-test results

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	4,461	1,693		2,635	,010
	X1	,126	,166	,224	2,154	,018
	X2	,181	,068	,246	2,673	,009
	X3	,107	,101	,158	1,064	,290
	X4	,304	,113	,320	2,697	,008
	X5	,150	,068	,193	2,207	,030
	X6	,154	,080	,213	2,681	,028
	X7	,020	,106	,019	,184	,855
	X8	,040	,121	,035	,331	,741
	X9	,453	,135	,370	3,362	,001
	X10	,234	,104	,234	2,328	,004
	X11	,137	,121	,211	2,635	,029

a. Dependent Variable: Y

Tabel 5.

F-Test Results

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	195,526	11	17,775	8,674	,000 ^a
	Residual	184,434	90	2,049		
	Total	379,961	101			

a. Predictors: (Constant), X11, X6, X2, X5, X8, X3, X10, X7, X9, X4, X1

b. Dependent Variable: Y

Tabel 6.

Determination Test Table R2

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.717 ^a	.515	.455	1,43153

a. Predictors: (Constant), X11, X6, X2, X5, X8, X3, X10, X7, X9, X4, X1

b. Dependent Variable: Y

Helmy Kris Wibowo" The Influence of Audit Quality Attribute Satisfaction Audit Reports on the Results of the Examination of South East Sulawesi Province Government Inspectorate " Quest Journals Journal of Research in Business and Management, vol. 07, no. 02, 2019, pp 41-48