The Influence of Professionalism, Competence and Independence to the Audit Quality and Its Impact to the Performance of Government Internal Supervisory Apparatus West Aceh District Inspectorate

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Abstract: This study aims to examine and analyze the influence of professionalism, competence and independence to the audit quality and its impact to the performance of Government Internal Supervisory Apparatus in West Aceh District Inspectorate. This study was carried out at the Office of West Aceh District Inspectorate with a sample population of 47 employees. The sampling technique was done through census techniques with the use of statistical equipment in the form of path analysis. The results of the study show that: (1) Professionalism, competence and independence at West Aceh District Inspectorate have been running well; (2) Professionalism, competence and independence both partially and simultaneously have significant influence on audit quality; (3) Professionalism, competence, independence and audit quality both partially and simultaneously have significant influence on the performance of Government Internal Supervisory Apparatus; and (4). Each of professionalism, competence and independence, indirectly has significant influence on the performance of Government Internal Supervision Apparatus through audit quality.

Keywords: Professionalism, Competence, Independence, Audit Quality, Apparatus, Performance.

I. INTRODUCTION

West Aceh District Inspectorate is an organization of regional apparatus in West Aceh District Government which has a function in supervision field. It is generally regulated in Minister of Home Affairs Regulation Number 64 of 2007, namely: (1) Planning supervision programs; (2) Formulation of supervision policies and facilities; and (3) Inspection, investigation, testing and assessment of supervisory duties. In addition, regional government internal auditors in carrying out their audits must also use audit standards that have been regulated in Minister of Administrative Reform of the Republic of Indonesia Regulation Number: PER/05/M.PAN/03/2008 concerning Audit Standards for Government Internal Supervisory Apparatus, which explains that internal supervision of the government management is needed to encourage the realization of good governance and clean government. To harmonize the realization of good and clean governance, for certain, a good supervision is also needed, and this is inseparable from the good performance of the internal auditors from the regional government.

In other words, Government Internal Supervisory Apparatus in West Aceh District Inspectorate as the internal auditor of the regional government must have good performance as a result of real work in quality and quantity which are achieved in carrying out their duties in accordance with the responsibilities that are given to them. But in reality, the current performance of Government Internal Supervisory Apparatus in West Aceh District Inspectorate is still low. This can be seen from the existence of phenomena which is related to the low performance of Government Internal Supervisory Apparatus in West Aceh District Inspectorate including (1) There are differences in audit findings with the Audit Board of the Republic of Indonesia as external auditors, of which the same examination object and for the same fiscal year, the internal auditors cannot detect or find any findings, while the external auditors, the Audit Board of the Republic of Indonesia, detector discover the findings; (2) Completion of Results Reports from the internal auditors of the West Aceh District Inspectorate are not timely, or in other words exceed the time which has been planned/targeted.

It is necessary to review the factors that influence the performance of Government Internal Supervisory Apparatus in West Aceh District Inspectorate concerning to the low performance of it, including professionalism, competence, independence and audit quality, in order to obtain adequate information about the performance of Government Internal Supervisory Apparatus in West Aceh District Inspectorate.

II. LITERATURE REVIEW

Performance of Government Internal Supervisory Apparatus

Auditor performance can be interpreted as the actual work achievement of an auditor when the task is carried out by the auditor well and consistently so as to produce quality output.

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According Mangkunagara (2012:9), performance or work performance of employees is a result of work that is achieved by the employees both in quantity and quality in accordance with the responsibilities that are given to them in carrying out their duties. Employee performance is the achievement of work results by employees in quantity and quality in accordance with the field of duties and responsibilities (Rafiie, D, S. et al, 2018: 37). Meanwhile according to Sagita, A.D et.al (2018:13) performance can be interpreted as an illustration of the achievement results that have been achieved both in quantity and quality at a time, in accordance with the expectations of the organization goals.

**Audit Quality**

Audit quality can be interpreted as a possibility from the auditor in finding misstateemnts of the auditee financial reporting and incorporating these findings into the audit report.

According to Tjun Tjun et.al (2012:43), states that audit quality is a possibility of conducting an audit, in which the auditor reports violations that occur in the client accounting system on the client financial statements. According to Mariyanto and Praptoyo (2017: 764), it is explained that audit quality is an illustration of whether or not an audit has been carried out by an auditor. Furthermore, according to Zulfakar et.al (2016: 6) states that audit quality can be seen from whether the audit process has been carried out carefully, according to procedures and statutory provisions.

**Professionalism**

Professionalism is a professional responsibility of the individual auditor in carrying out high quality audit tasks, the right time, carefully through special expertise according to the rules and requirements of the profession.

According to Johannes et.al (2014:48) states that professionalism as a responsibility of behaving is more than just carrying out responsibility. Auditor professionalism is an audit which is carried out by an auditor who has a level of professional proficiency with professional skills and precision (Utami, 2015:3).

**Competence**

Competence for auditors can be interpreted as knowledge, expertise and values that are possessed by individual auditors, in order to obtain results in carrying out their audit tasks.

According to Rosnidah, (2013: 302) competence is a combination of skills, personal attributes, and knowledge that can be seen from performance behavior (job behavior) that can be observed, measured, and evaluated. While according to Salju et.al (2014:105) reveal that competence is a person who has a high level of knowledge or certain skills in certain subjects that are found from training, experience, and from an expert. Furthermore, Kuasa et.al (2016:49) states that competence is the underlying characteristic of a person achieving high performance in his work.

**Independence**

Independence is an independence from an auditor who has a sense of independence and is free from the bounds of any party during the implementation of audit duties so that audit objectivity can be maintained.

According to Mulyadi (2014:26) independence is a mental attitude that is free from the influence, control and dependence of other parties. Likewise Mariyan to and Praptoyo (2017:766) state that independence is an impartial viewpoint during testing, evaluation of audit results, and preparation of audit reports.

The definition of independence in Indonesia Dictionary (2013), means that it is free, independent, or not bound. An auditor in carrying out his duties must be independent in fact and appearance. Furthermore, according to Nasriana et.al (2015: 84) interprets independence as the auditor attitude in giving opinions and conclusions on impartial audit results.

**III. RESEARCH METHODS**

**Location and Object of Research**

The research location is in the Office of West Aceh District Inspectorate with the object of research that is related to the variables of professionalism, competence, independence, audit quality and the performance of Government Internal Supervisory Apparatus.

**Population and Samples**

The population in this study was 47 people of all Government Internal Supervisory Apparatus in West Aceh District Inspectorate, and because the population in this study was 47 people, it was possible to examine all population elements that were sampled by the census method approach.

**Data Analysis Equipment**

The equipment which was used for data analysis in this study is path analysis. Path analysis is a further development of multiple linear and bivariate regression analysis, by testing the regression equation involving several exogenous and endogenous variables at once, allowing testing of mediating variables or intermediate variables (Ghozali, 2011: 249). Besides that path analysis is also able to measure direct and indirect relations between variables in the model.

**IV. RESEARCH RESULTS AND DISCUSSION**

**Hypothesis Testing Results**

The results of hypothesis testing are an answer to the hypothesis in a study, in order to find out a way and mechanism for making decisions based on controlled data experiments, observation and analysis. The results of hypothesis testing through path analysis can be described in table 1 as follows:

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Table 1. The Influence of Professionalism, Competence and Independence on Audit Quality

| Name of Variables | Beta  | Standardized Coefficients | t_count | Sig  |
|-------------------|-------|---------------------------|---------|------|
| Professionalism (X₁) | 0.563 | 6.823 | 0.000 |
| Competence (X₂) | 0.284 | 3.704 | 0.001 |
| Independence (X₃) | 0.243 | 3.122 | 0.003 |
| R | 0.904 | | | |
| R² | 0.818 | | | |
| F_count | 64.335 | | | |
| Sig | 0.000 | | | |
| F_table | 3.214 | | | |

Source: Primary Data, 2018 (processed)

The Influence of Professionalism on Audit Quality

Based on table 1, it shows that professionalism has a path coefficient value of 0.563 or (56.3%), a probability value of p = 0.000 at a significance level of α = 0.05 which means that the influence of professionalism on audit quality is significant. This means that the professionalism variable has a significant influence on audit quality.

The Influence of Competence on Audit Quality

Based on table 1, it shows that competence has a path coefficient value of 0.284 or (28.4%), a probability value of p = 0.001 at a significance level of α = 0.05, which means the influence of competence on audit quality is significant. This means that the competence variable has a significant influence on audit quality.

The Influence of Independence on Audit Quality

Based on table 1, it shows that independence has a path coefficient value of 0.243 or (24.3%), a probability value of p = 0.003 at a significance level of α = 0.05, so that Ha is accepted and Ho is rejected. This means that the independence variable has a significant influence on audit quality.

Based on Figure 1 above, the equation for the structural path model 1 can be written as follows:

\[ Y = \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \epsilon_1 \]

Information:

Y : Audit Quality
X₁ : Professionalism
X₂ : Competence
X₃ : Independence
\( \epsilon_1 \) : Structural error

Testing hypothesis through the next path analysis can be described in table 2 as follow:

Table 2. The Influence of Professionalism, Competence, Independence and Audit Quality on The Performance of Government Internal Supervisory Apparatus

| Name of Variables | Beta  | Standardized Coefficients | t_count | Sig  |
|-------------------|-------|---------------------------|---------|------|
| Professionalism (X₁) | 0.606 | 11.294 | 0.000 |
| Competence (X₂) | 0.299 | 5.998 | 0.000 |
| Independence (X₃) | 0.251 | 4.960 | 0.000 |
| Audit Quality (Y) | 0.939 | 18.363 | 0.000 |
| R | 0.961 | | | |
| R² | 0.923 | | | |
| F_count | 171.804 | | | |
| Sig | 0.000 | | | |
| F_table | 3.214 | | | |

Source: Primary Data, 2018 (processed)

The Influence of Professionalism on the Performance of Government Internal Supervisory Apparatus

Based on table 2, it shows that professionalism has a path coefficient value of 0.606 or (60.6%), a probability value of p = 0.000 at a significance level of α = 0.05 which means that the influence of professionalism on the performance of Government Internal Supervisory Apparatus in West Aceh District Inspectorate is significant.

The Influence of Competence on the Performance of Government Internal Supervisory Apparatus

Based on table 2, it shows that competence has a path coefficient value of 0.299 or (29.9%), a probability value of p = 0.000 at a significance level of α = 0.05 or p = 0.000 <0.05, which means that the influence of competence on the performance of Government Internal Supervisory Apparatus in West Aceh District Inspectorate is significant.
The Influence of Independence on the Performance of Government Internal Supervisory Apparatus

Based on table 2, it shows that independence has the acquisition of a path coefficient value of 0.251 or (25.1%), a probability value of \( p = 0.000 \), a significance level of \( \alpha = 0.05 \), meaning that \( p = 0.000 <0.05 \), so that Ha can be accepted and Ho rejected. This explains that the influence of independence on the performance of Government Internal Supervisory Apparatus in West Aceh District Inspectorate is significant.

The Influence of Audit Quality on the Performance of Government Internal Supervisory Apparatus

Based on table 2, it shows that audit quality has a path coefficient value of 0.939 or (93.9%), the probability value is \( p = 0.000 \), the significance level is \( \alpha = 0.05 \) or \( p = (0.000 <0.05) \), which means Ha is accepted and Ho is rejected. The above conditions explain that the influence of audit quality on improving the performance of Government Internal Supervisory Apparatus in West Aceh District Inspectorate is significant.

The structural path diagram model I for the direct influence from the variables of professionalism, competence and independence on audit quality as explained above can be described as follows:

![Figure 2. Structural Path Diagram II, Professionalism, Competence, Independence and Audit Quality on The Performance of Government Internal Supervisory Apparatus](image)

Based on figure 2 above, the equation for the structural path model II can be written as follows:

\[
Z = PZX_1 + PZX_2 + PZX_3 + PZY + \varepsilon_2
\]

\[
Z = 0.606 X_1 +0.299 X_2 +0.251 X_3 +0.939 Y + \varepsilon_2
\]

Information:
- \( Z \) : Performance
- \( X_1 \) : Professionalism
- \( X_2 \) : Competence
- \( X_3 \) : Independence
- \( Y \) : Audit Quality
- \( \varepsilon_2 \) : Structural error

The Influence of Professionalism on the Performance of Government Internal Supervisory Apparatus through Audit Quality

The influence of professionalism on the performance of Government Internal Supervisory Apparatus through audit quality as an intervening variable (mediation) shows the acquisition of calculation result path coefficient values is \( pY_{X_1} \times pY_{X_2} (0.563 \times 0.939) \) of 0.529 or (52.9%), the probability value of the professionalism variable on audit quality is \( p = 0.000 \) or \( 0.000 <0.05 \), the audit quality from the performance of the Government Internal Supervisory Apparatus is \( p = 0.000 \) or \( 0.000 <0.05 \), and professionalism on the Performance of Government Internal Supervisory Apparatus is \( p = 0.000 \) or \( 0.000 <0.05 \), in other words that \( \beta_1, \beta_2, \beta_3 \) are significant, meaning Ha is accepted and Ho is rejected. This explains that the influence of professionalism on the Performance of Government Internal Supervisory Apparatus through audit quality is significant.

The Influence of Competence on the Performance of Government Internal Supervisory Apparatus through Audit Quality

The influence of competency on the Performance of Government Internal Supervisory Apparatus through audit quality as an intervening variable (mediation) shows the acquisition of calculation result path coefficient values is \( pY_{X_1} \times pY_{X_2} (0.284 \times 0.939) \) of 0.267 or (26.7%), the probability value of the competency variable on audit quality is \( p = 0.001 \) or \( 0.001 <0.05 \), the audit quality on the Performance of Government Internal Supervisory Apparatus is \( p = 0.000 \) or \( 0.000 <0.05 \), and competence on the Performance of Government Internal Supervisory Apparatus is \( p = 0.000 \) or \( 0.000 <0.05 \), meaning that \( \beta_1, \beta_2, \beta_3 \) are significant so that they accept Ha and reject Ho. This situation explains that the influence of competency on the Performance of Government Internal Supervisory Apparatus through audit quality is significant.

The Influence of Independence on the Performance of Government Internal Supervisory Apparatus through Audit Quality

The influence of independence on the Performance of Government Internal Supervisory Apparatus through audit quality as an intervening variable (mediation) shows the acquisition of calculation result path coefficient values is \( pY_{X_1} \times pY_{X_2} (0.243 \times 0.939) \) of 0.228 or (22.8%), the probability value of the independence variable on audit quality is \( p = 0.003 \) or \( 0.003 <0.05 \), the quality of the audit of the Performance of Government Internal Supervisory Apparatus is \( p = 0.000 \) or \( 0.000 <0.05 \). Then the independence of the Performance of Government Internal Supervisory Apparatus obtains a value of \( p = 0.000 <0.05 \), meaning that \( \beta_1, \beta_2, \beta_3 \) are significant, so it accepts Ha and rejects Ho. This identifies that the influence of independence on the Performance of Government Internal Supervisory Apparatus through audit quality is significant.
The Influence of Professionalism, Competence and Independence Simultaneously on Audit Quality

The acquisition of the determination coefficient value ($R^2$) from the influence of professionalism, competence and independence simultaneously on audit quality shows at 0.818 or (81.8%), meaning that 81.8% changes in audit quality are influenced by variables of professionalism, competence and independence, while the remaining 0.189 or (18.9%) the changes in audit quality are influenced by other factors.

Then for all endogenous variables such as professionalism, competence and independence simultaneously obtain a value of $F_{count} > F_{table}$ (64.335 > 3.214), for the probability value of $p = 0.000$, the significance is $\alpha = 0.05$ which means $p = 0.000 < 0.05$, so Ha is accepted and Ho is rejected. This means that the influence of professionalism, competence and independence on the audit quality in West Aceh District Inspectorate simultaneously is significant.

The Influence of Professionalism, Competence, Independence and Audit Quality Simultaneously on Performance of Government Internal Supervisory Apparatus

The acquisition of the determination coefficient value ($R^2$) from the influence of professionalism, competence, independence and audit quality simultaneously on the Performance of Government Internal Supervisory Apparatus shows that it is 0.923 or (92.3%). This means that 92.3% of changes in the Performance of Government Internal Supervisory Apparatus are influenced by professionalism, independence, competence and audit quality variables, while the remaining 0.077 or (7.7%) the changes in the performance of Government Internal Supervisory Apparatus are influenced by other factors.

Then all endogenous variables, such as professionalism, competence, independence and quality audit simultaneously obtain a value of $F_{count} > F_{table}$ (171.804 > 3.214), for the probability value of $p = 0.000$, the significance is $\alpha = 0.05$ which means $p = 0.000 <0.05$ so that Ha is accepted and Ho is rejected. This explains that professionalism, competence, independence and audit quality simultaneously have a significant influence on the performance of Government Internal Supervisory Apparatus in West Aceh District Inspectorate.

V. CONCLUSION AND SUGGESTION

Conclusion

1. In outline, the performance of Government Internal Supervisory Apparatus, audit quality, auditor professionalism, auditor competence and auditor independence in West Aceh District Inspectorate has been carried out properly and adequately.

2. Professionalism, competence and independence both partially and simultaneously have significant influence to the audit quality of West Aceh District Inspectorate. This identifies that the three factors are able to make positive contribution in improving audit quality.

3. Professionalism, competence, independence and audit quality both partially and simultaneously have significant influence on the performance of Government Internal Supervisory Apparatus in West Aceh District Inspectorate, so that it identifies if these factors are capable of contributing positively in improving the performance of Government Internal Supervisory Apparatus.

4. Each of professionalism, competence, and independence has significant influence on the performance of Government Internal Supervisory Apparatus in West Aceh District Inspectorate through audit quality. This identifies that these factors can contribute positively in improving the performance of Government Internal Supervisory Apparatus in West Aceh District Inspectorate through audit quality.

Suggestion

1. Good professionalism, competence and independence can continue to be improved and maintained among Government Internal Supervisory Apparatus in West Aceh District Inspectorate through several approaches such as taking formal and non-formal education, maintaining neutrality, un-boundary to any parties and maintaining integrity, and maintaining auditors who have participated functional levels and are certified and retaining auditors so that they are not easily transferred to other agencies.

2. Maintaining and improving audit quality and performance of Government Internal Supervisory Apparatus in West Aceh District Inspectorate from every audit through existing resources and multiplying the factors besides professionalism, competence, independence and audit quality, so as to provide the best for the interests of the organization and society as well as dignified regional government internal supervisory.

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