The Effect of Service Quality, Institution Image and Trust on Audit Satisfaction at the Wakatobi Regency Inspectorate Office

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Abstract: *This study aims to determine and analyze; the effect of service quality on audit satisfaction at the Wakatobi Regency Inspectorate Office, the effect of the institution image on audit satisfaction at the Wakatobi Regency Inspectorate Office, and the effect of trust on audit satisfaction at the Wakatobi Regency Inspectorate Office. The target population in this study is the entire audit, while the access population is the entire audit of 799 in total. The sampling technique used is proportional random sampling. The sample size was obtained using the Slovin formula, so the sample size was 107. Data was collected through questionnaires which were measured by Likert scale and interviews. The instruments which have been prepared are then tested for validity and reliability, and are declared valid and reliable. The data collected was then analyzed using the Structure Equation Model (SEM) using AMOS 24.0 program and SPSS Version 25.0. The results showed that service quality significantly affected audit satisfaction at the Wakatobi Regency Inspectorate Office. The image of the institution has a significant effect on audit satisfaction at the Wakatobi Regency Inspectorate Office, and trust has a significant effect on audit satisfaction at the Wakatobi Regency Inspectorate Office.*
Keywords: *Service quality, Institution Image, Trust, Audit Satisfaction*

I. Introduction

Relationship marketing is very relevant to be discussed in service marketing, given the high involvement and interaction between service customers and producers in most service businesses. So the marketing approach which is only transaction-oriented (transactional marketing) with its high sales target in short term becomes less supportive on the business practice of service. Relational marketing emphasizes on recruiting and maintaining (retaining) customers through enhancing the company's relationship with its customers. So in the service business, customer focus becomes the right choice to do marketing activities. After-sales service to customers is the realization of customer service. This is also one way to retain customers. That is why relational marketing becomes very significant in service business (Lupioyadi dan Hamdani, 2006).

Kotler (2003), stated that marketers must strive to understand the needs, wants and demands of the target market. Needs are basic human demands. The needs becomes a wants when directed to certain objects that might be able to meet those needs. Wants is formed by the environment of one's community, while demand is the wants for certain products that are supported by the ability to buy. The company must measure not only how many people who want the company's products but also how many will actually be willing and able to buy them. Therefore, to achieve organizational goals is to recognize the needs and wants of the target market and provide satisfaction to customers in an effective and efficient way compared to competitors. To retain customers is to provide a high level of satisfaction to customers. Customer satisfaction will build loyalty which will ultimately provide long-term benefits for the company. Companies are now trying to pay more attention to the relationships that arise from the ongoing marketing process in order to retain customers (Customer Relationship Marketing), the aim is to build and improve customer loyalty and retain existing customers. Because customer loyalty is needed to support business performance (Juharsah et al, 2018).

Kotler (2010), stated that marketers must strive to understand the needs, wants and demands of the target market. Therefore companies are now trying to pay more attention to relationships arising from a sustainable marketing process in order to retain customers, the aim of which is to build and improve customer relationship intentions and retain existing customers. Jamal and Naser (2002) suggested that service quality has a relation with customer perceptions of the quality of service performance offered by the company. Rational customer expectations will affect the perception / assessment of service quality performance because what they expect from the service quality of a product will affect the assessment of the actual product service performance. Quality of service can be measured in five dimensions; tangibility, reliability, responsiveness, assurance and

empathy (Parasuraman, Zeithalm and Berry, 1988). The dimension of service quality is very influential in affecting the level of customer satisfaction. Based on the description, it can be seen that the quality of service can affect the level of customer satisfaction. For this reason, the concept of service quality can be used to look at factors that influence the level of customer satisfaction.

This component can be broken down into three types namely search quality: can be evaluated before being purchased, experience quality: can only be evaluated after consumption and credence quality: difficult to evaluate even if it has been consumed by customers while functional quality is the way when services are provided. Functional quality is also influenced by the presence of other customers who simultaneously consume the same or similar services. When compared with technical quality, functional quality is generally perceived subjectively and cannot be evaluated as objectively as engineering quality. Therefore the company's image is very important in most services. This factor is affected by the perception of quality in various ways, if the service provider has a positive image in the minds of customers, the minor mistakes that occur are very likely to be forgiven and if mistakes occur often, the positive image will be damaged. Conversely mistakes are often far greater than if the image is positive. In relation to perceptions of quality, images can be seen as filters used to evaluate overall quality. Based on the description, it can be seen that the company's image can affect the level of customer satisfaction (Andreassen dan Lindestad, 1998).

Trust affects customer satisfaction (Ndubisi, 2006, Bua, 2007, Mirza et al 2018). The underlying reason is that these conditions will certainly occur if the company can create and increase trust and satisfaction for customers so that customers buy and survive with the company. The initial stage of purchase is certainly on the basis of trust. Companies that can make customers trust their products and services will make customers feel satisfied because their trust is managed by a trusted company. In addition, companies that can provide good service will certainly make customers feel satisfied because customer needs are met and well served. With satisfying service from insurance companies, customer confidence in insurance companies is increasing. With the level of trust, service quality and better customer satisfaction will have a positive impact on the company. Companies that are able to provide commitment to customers with each profile will certainly have integrity in the eyes of customers and prospective customers so that it can create and increase the trust of prospective customers to buy and use products / services from the company concerned.

Based on the phenomenon that occurs, Public Sector / government is not spared from accusations as a lair of corruption, collusion, and nepotism, as well as regional financial waste, even though the public sector is an institution that runs the wheels of government whose source of legitimacy comes from the community. Therefore, the trust given by the public to government administrators must be balanced with a clean government. This is in line with community demands that public sector organizations improve quality, professionalism and accountability in doing regional financial management activities. Good government financial management must be supported by quality public sector audits, because if the quality of public sector audit services is low, it is likely to make concessions to regional apparatus organizations to deviate the use of the budget, the Regional Inspectorate as the only regional apparatus organization that has the main tasks and functions as supervision internal local governments, providers of Early Warning systems and quality assurance (assurance) for the management of regional finances need to improve the quality of service, trust, and positive image of the audit.

This study aims to determine and analyze; the effect of service quality on audit satisfaction at the Wakatobi Regency Inspectorate Office, the effect of the image of the institution on audit satisfaction at the Wakatobi Regency Inspectorate Office, and the effect of trust on audit satisfaction at the Wakatobi Regency Inspectorate Office.

II. Literature Review, Conceptual Framework and Hypothesis
Service Quality Perception

Service quality is one of the factors that determine the company's success in marketing goods / services produced to customers, because if not, then the customer will move to another company. Rangkuty (2006) provides a definition of perception as the process by which individuals choose, organize and interpret the stimulus received through their senses into meaning.

Based on Zeithalm (1996) service quality can be defined as the level of difference between customer expectations and perceptions. The dimension of service quality according to Parasuraman et al (1988) consists of; 1) tangibility, the ability to provide the promised service promptly / on time, accurately and satisfactorily including physical facilities, equipment and personnel appearance, 2) reliability, the ability to perform services that are expected to be convincing, accurate and consistent, 3) Responsiveness, which is the willingness to provide services quickly and help customers, 4) assurance, which includes knowledge, courtesy and the ability of employees to convey certainty and trustworthiness, and 5) empathy, includes individual attention to customers, then in relationships, good communication and understand the needs of customers.

Image of Institution / Company

Kotler (2003), defining company image as the image of individuals or groups in looking at a company. Furthermore, Gronroos (1998), described that image as an important factor in an organization. The image can be formed from 3 (three) things, the quality of engineering, the quality of functions and marketing activities and the influence of the organization's external environment. The image of the organization influences the perceived quality of service. Walters and Paul (1978) suggests that subjective attitudes, feelings, or impressions of a company or its activities carried out by consumers are associated with attitude. Next Walters and Paul classifies the elements of the company's image accordingly and thinks that the most important categories for consumers are; image of the institution, which refers to the general attitude of consumers towards companies offering commodities or services; functional image, which refers to the attitude formed based on functional activities carried out by companies that relate to public services; and the image of commodities, which refers to the attitude they have towards the commodities offered by the company. To construct institutional image variables, we adapt the measurement model from Lin and Ching (2010), there are three components, institutional image, functional image and commodity image.

Trust

Trust is a key variable in the exchange network between companies and their partners (Morgantand Hunt, 1994). Trust in this study was measured by indicators of trust from research conducted by Mukherjee (2003: 7), which adopted the antecedent dimension of trust produced by Morgan and Hunt (1994). Indicators of trust are: 1) Shared value, the similarity in the level of trust between each party to the behavior, objectives, and policies that are important or not important, appropriate or not appropriate, and right or wrong (Morgan and Hunt, 1994). Similarities in the level of trust between the bank and the customer include ethics, security and privacy, 2) communication, to build audit trust in auditors, it is necessary to have an open form of communication that contains quality information that can meet the needs of the auditee, 3) opportunistic behavior, which is related to regulatory control and the reputation of service providers. Regulations or laws that protect customers' personal and financial data information that adequately affect the perception of customers in determining their trust.

Customer satisfaction

Oliver (1997), stated that satisfaction is the response of customers for the fulfillment of their needs. This means that the assessment of a particular form of goods or services itself, provides a level of comfort associated with the fulfillment of a need including needs below expectations or fulfillment of needs exceeding customer expectations. Customer satisfaction depends on estimates of product performance to provide value, relative to buyer expectations. Buyers are satisfied if performance is in line with expectations. Buyers are not satisfied if product performance is far lower than customer expectations (Kotler, 2000). Measurement of customer satisfaction according to Caruana (2000) and Jamal and Naser (2002) can be done through four items, namely; expectations of product / service performance, achievement of product / service performance, non-conformance with product / service performance, and satisfaction with product / service performance.

Service quality can be conveyed through five dimensions, namely: tanngible, reliability, responsiveness, assurance and empathy. These service quality dimensions are then used by audits to assess the level of service quality at the Wakatobi District Inspectorate Office. Furthermore Gronroos (1998) states that there are two concepts of quality in services, namely technical quality and functional quality. Both of these concepts of service quality are related to the services of the Wakatobi Regency Inspectorate Office so the output of the services of the Wakatobi Regency Inspectorate is the delivery or the service itself, thus assessing the quality of services can be seen from the service process and system.

Looking at the effect of service quality on audit satisfaction. Where audit satisfaction will feel satisfied if the performance of the quality of services provided is in line with his expectations and vice versa the audit will feel dissatisfied if it does not match the expectations provided by the Wakatobi District Inspectorate Office. Audit satisfaction adopts the measurement proposed by; (Fullerton and Taylor, 2002; Caruana, 2002; Cronin and Taylor, 1992; Mittal et al, 2001; Jamal and Naser, 2002) who concluded that service quality has a significant and positive effect on audit satisfaction.

The relation between the image of the institution and audit satisfaction was adopted from the results of research by Kandampully and Suhartanto (2000) and Bloemer et al (1998) which states that the image has an influence on audit satisfaction. Because the image of the institution can be a signal of information relating to potential buyers or existing buyers and can affect audit satisfaction. Thus the image of the institution is assumed to have an impact on corporate audit choices when service attributes are difficult to evaluate. This model was also adopted from the research results of Andreassen and Bodil (1998), and Nguyen and Gaston (1998) who stated that there is a relationship between the image of the institution and audit satisfaction.

The growth of audit confidence in the satisfaction and reputation of the Inspectorate office, provides opportunities for audits that always use the services of the Wakatobi Regency Inspectorate Office. Audit will prefer services to offices that are able to provide large and trusted benefits so as to avoid them from risk. This trust factor is the fundamental concern of the Inspectorate Office. Because the Inspectorate Office is a public service that has trust. So that trust is an important aspect to consider because it is an element that has a positive influence on audit satisfaction. committed audits will continue to establish and build invaluable relationships in the exchanges they make. Because audits feel a great benefit in the exchange, so they will remain in the fabric of cooperation. The existence of audits in the exchange partners is evidenced by the intensity of their use of services and services offered by the Inspectorate Office. In addition, trustworthy auditors will be happy to share their positive experiences related to the products and services they have received to other parties. In the long run, this will benefit the Office by increasing the reputation of the Wakatobi Regency Inspectorate Office. Based on this description, the conceptual framework is arranged as follows:
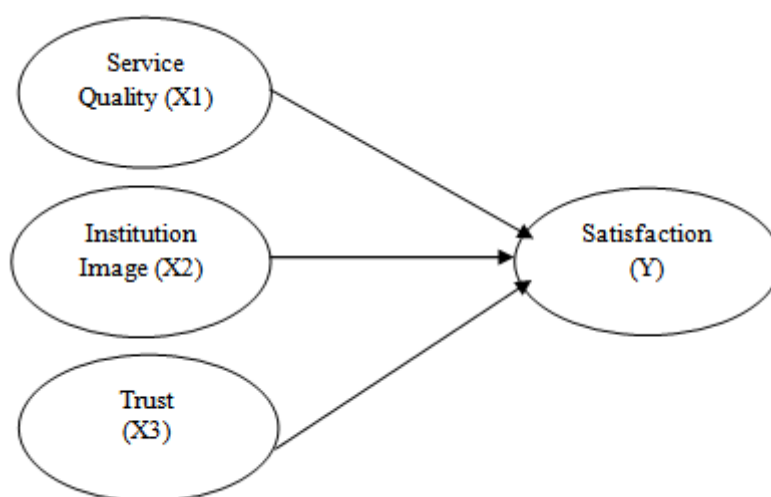

Figure1. Conceptual Model

Service quality has a direct relationship to satisfaction. Barnes (2001) that the level of satisfaction is usually influenced by the quality of service, if customers feel satisfaction first. This means that service quality has an indirect relationship to loyalty or is mediated by the level of satisfaction felt by the customer for the service it receives. While the results of FurtonandTylor's research (2002) have proven that, service quality has a direct influence on the level of customer loyalty. Based on these two views, it can be stated that service quality has a good relationship directly to loyalty or indirectly or mediated by satisfaction. In other words, satisfaction is an intervening variable between service quality and loyalty. The model used was adopted from (Caruana et al., 2002) which states that service quality has a significant effect on loyalty. The higher the quality of services provided by the company to customers, the customer will be loyal. Service companies, the success of building and maintaining customer loyalty is very much influenced by the quality of service (serqual), good quality of service, professional in conducting customer education with the aim of raising awareness, confidence and actions of initial purchase and repurchase. This means that after customers buy and use the services of the company will feel how important the company's services are in supporting the continuity of family needs and daily activities, arises the desire to reuse services or repurchase, tell the superiority of the product or service to others, reject offers competing products or services even with low prices and customers are not awkward to submit complaints to the company. Based on the results of the theoretical and empirical studies, the following hypotheses are formulated:

H1. Quality of service has a positive and significant effect on audit satisfaction in the office
Wakatobi Regency Inspectorate

Services have different characteristics from goods such as cannot be seen, are not separate between consumers and service providers, consumers must participate in the delivery of services (Parasuraman, Zeithaml, and Berry, 1988). This difference causes various consequences for service companies, including developing a good image (AlvesandRaposo, 2010). As described by Jasfar (2012), to form a good image, companies must build a good name and reputation and strengthen their competence. Therefore building and then maintaining that image is important for a service organization if it wants to gain and maintain customer loyalty

(Hoq et al, 2010). Kotlerand Keller (2012) revealed that image is the impression someone feels about an object or item or organization as a whole which will then be stored in consumers' memories.

Some previous studies such as those conducted by Ganguliand Roy (2011) show that corporate image and service quality have a positive influence on customer satisfaction. While Michael et al., (2009) in his research found that bank image is one of the variables that influences company loyalty. Likewise, Hsu andCai (2009) when analyzing the role of images to customer satisfaction and loyalty and the results ensure that the image does affect customer loyalty. Based on the results of the theoretical and empirical studies, the following hypotheses are formulated:

H2. The image of the institution has a positive and significant effect on audit satisfaction in the office Wakatobi Regency Inspectorate

Improvements to service quality can ultimately foster trust that increases the quality of relationships between consumers and service providers. Morgan and Hunt (1994) state that customers will trust if the company shows its integrity and reliability This is also supported by the results of Hasanuddin (2018) that increasing customer trust has a positive and significant impact on increasing customer loyalty at BPR Bank BahteramasWakatobi. On the other hand, with the trust the possibility of customers to establish partnerships with service providers in a long time will be created. Because trust is a fundamental element for the success of a relationship. Today's marketing strategies are intended to lead to the creation of true and loyal customer relationships. This is not easy, it takes a long time to build customer confidence in the reliability of the company. The results of research conducted by Koupai*et al* (2015) and Bricci*et al* (2015) that trust influences customer satisfaction. Based on the results of the theoretical and empirical studies, the following hypotheses are formulated:

H3. Trust has a positive and significant effect on audit satisfaction in the office Wakatobi Regency Inspectorate

III. Research Methods

This research is explanatory, which examines the effect of service quality, institutional image and trust on audit satisfaction in the Wakatobi Regency inspectorate. The target population in this study is the entire audit, while the access population is the entire audit which amounts to 799. The sampling technique used in this study is proportional random sampling. The sample size was obtained using the Slovin formula, so the sample size in this study was 107. The type of data in this study are primary data and secondary data. Furthermore, data was collected through questionnaires that were measured by Likert scale and interviews. The instruments that have been prepared are then tested for validity and reliability. Testing the validity of the instrument using the Pearson product moment method and reliability testing using the Cronbach alpha method. Based on the test results it is known that the entire instrument is valid and reliable. The data collected was then analyzed using the Structur Equation Model (SEM) using the AMOS 24.0 program package and SPSS Version 25.0.

IV. Data Analysis and Results

Characteristics of respondents according to age showed that respondents aged 41-45 years were 42.05%. From these conditions it is illustrated that the majority of inspectorate office auditors are adults. 75.70% of male respondents and 24.30 female. The educational level in this study was the formal level of formal education terminated by the responding auditors. The majority of the respondents in the Inspectorate Office responding have a bachelor's degree of education at 88.79%. Furthermore, the majority of employees working in the inspectorate's office have between 6 -10 and 47.67%.

Descriptive research variable aims to interpret the frequency distribution of respondents' answers from the data that has been collected. The average respondent's answer to the service quality variable is 4.09 and is included in both categories. This illustrates that the general quality of services provided by the auditor can satisfy the auditee. The dimension that gives the highest contribution is the reliability dimension with a score of 4.18 and is declared good. The indicator that gives the highest score is the Inspectorate Office on time serving according to the needs of the auditot with a score of 4.24. This illustrates that the inspectorate in general was able to meet the needs of the auditors. It's just that there are still some services that still need improvement including: (1). The empathy dimension has an average score of 3.97 and is declared good. The indicator that still has the lowest score of respondents' answers is that the Inspectorate Office has a good level of understanding / empathy for employees in the Office with a value of 3.82. This indicates that the level of empathy or employee / auditor's sense of caring still needs to be improved.In general, the auditor's perception of the institutional image variable is in a positive area with an average score of 3.96 and this is stated as good. The indicator that gives the highest score is the Inspectorate Office offering a good service with a score of 4.07. While the lowest indicator is that the Inspectorate Office always carries out public service orientation with a score of 3.81. This shows that

functional activities carried out by inspectorate offices that produce public services are still lacking.

In general, the auditor's perception of the trust variable is in a positive area with an average score of 4.00 and this is stated as good. This illustrates that the auditor's level of trust regarding share value, communication and opportunity behavior is good. The dimension that gives the biggest contribution to the trust variable is the opportunity behavior dimension with a score of 4.03. This illustrates that the strong desire of the community to continue to maintain a long-term relationship with the auditor is good. While the dimension that gives the smallest contribution is the Share Value dimension with an average score of 3.98 and is in a good range. Whereas the items that gave the lowest contribution to the Share Value dimension were items that believed in the service benefits of the Inspectorate Office having an average score of 3.93 and were stated to be good, although it was still in a good range. This indicates that the technology capabilities of the Office of the Inspectorate are still not trusted by the auditors. So the strategy that must be carried out by the Inspectorate Office is to conduct training for the Auditors.

In general the auditor's perception of the variable customer satisfaction is in a positive area with an average score of 4.51 and this is stated to be good. This illustrates a condition where the satisfaction of auditors such as feeling happy, suitability of performance, performance of auditor services and satisfaction with the performance of auditor services is good but still needs improvement to improve auditee satisfaction to meet the needs of auditor services.The next step is to evaluate the accuracy of the model basically done when the model is estimated by AMOS. The evaluation stages are as follows:

1. Evaluation of Normally Assumed Fulfillment in Data

With reference to the critical ratio column, then if in column c.r. there are scores greater than 2.58 or smaller than -2.58 (normality of distribution at alpha 1 percent) there is evidence that the data distribution is not normal. Conversely, if the value of c.r. below 2.58 or greater than -2.58, the data is normally distributed. The analysis showed that all 15 indicators were normally distributed.

2. Evaluation of Outliers

From the computational results it is known that the data used in this study are free from univariate outliers, because there are no variables that have z-scores above 4.0. The minimum z-score limit is -4.79778 and the maximum z-score limit is 2.21566.To determine whether a case (various responses of a respondent) gives rise to a multivariate outlier, is to calculate the boundary value based on the Chi-square value in degrees of freedom equal to the number of variables at a significance level of 0.001 or X^2 (31: 0.01). The case of multivariate outliers occurs if the mahalanobis distance value is greater than the calculated Chi-square value (Augusty, 2005).

Based on the value of Chi square at a free degree 87 at a significance level of 0.1 or X^2 (87,0.1) = 59.27896. It can be seen from the results of calculations using AMOS obtained a minimum distance-squared value of mahalanobis 5.118 and a maximum value of 57.260, it can be concluded that there are no multivariate ouliers.

3. Confirmatory Factor Analysis

The construct test results of service quality variables are evaluated based on goodness of fit. From the evaluation of the proposed model shows that the evaluation of the construct as a whole produces a probability value below 0.05, so that the variables that can be used can be observed from the loading factor value or the coefficient of lambda (λ) and its significance level, which reflects each variable, as The following is seen in Table 1.

Tabel 1. Loading Factor (λ) Service Quality

Variable Dimensions	Loading Factor (λ)	Probability	Description
Tangible	0,718	***	Significant
Reliability	0,130	0,239	Not Significant
Responsivebess	0,126	0,268	Not Significant
Assurance	0,883	***	Significant
Empathy	0,497	***	Significant

Source: Processed Primary Data, 2019

Based on Table 1 it is known that the strongest dimension for measuring service quality variables is Assurance with a loading factor value of 0.883; followed by Tangible variables with a loading factor value of 0.718; and empathy with a loading factor value of 0.497. Whereas the weakest dimension is the Reliability dimension with a loading factor value of 0.239 and Responsiveness with a loading factor value of 0.126. This shows that the ability and reliability in carrying out services and responsiveness, willingness / willingness to quickly assist and provide services are still lacking so that it will cause dissatisfaction with the auditor that will

affect the level of auditor satisfaction. If we look at the significance of the relationship between variables with the latitude variable using α 5%, then the five dimensions have significance for the latitude variable.

The construct test results of the institutional image variable show that the overall evaluation of the construct produces a probability value below 0.1 or a critical ratio value greater than t table. So that the variables that can be used can be observed from the loading factor value or the coefficient of lambda (λ) and the level of significance, which reflects each variable as shown in Table 2.

Table 2. Loading Factor (λ) Institutional Image

Variable Dimensions	Loading Factor (λ)	Probability	Description
Institutional Image	0,605	***	Significant
Functional Image	0,914	***	Significant
Commodity Image	0,717	***	Significant

Source: Processed Primary Data, 2019

Based on Table 2 it is known that the most powerful indicator for measuring service image variables is functional image with a loading factor value of 0.914; followed by a commodity image indicator with a loading factor value of 0.717. While the weakest indicator is the image of the institution with a loading factor value of 0.605. This shows that the ability and reliability in carrying out services and responsiveness quickly in helping and providing services is still lacking so that it will cause dissatisfaction that will affect the level of auditor satisfaction. If we look at the significance of the relationship between variables with the latitude variable using α 5%, then the five dimensions have significance for the latitude variable.

Evaluation of the proposed model shows that the evaluation of the construct as a whole produces a probability value below 0.1 or a critical ratio value greater than t table. So that the variables that can be used can be observed from the loading factor value or the coefficient of lambda (λ) and the significance level, which reflects each variable as shown in Table 3.

Tabel3. Loading Factor (λ) Trust

Variable Dimensions	Loading Factor (λ)	Probability	Description
Shared Value	0,603	***	Significant
Communication	0,595	***	Significant
Opportunistic Behavior	0,889	***	Significant

Source: Processed Primary Data, 2019

Based on Table 3 it is known that the strongest dimension for measuring trust variables is the Opportunistic Behavior with a factor loading value of 0.889 and followed by a Shared Value indicator with a loading factor value of 0.603. While the lowest indicator is Communication with a loading factor value of 0.595. This shows that the level of confidence in the ability of employees to communicate and provide the information needed. This is indicated by the lack of consistency of employee information provided by the inspectorate. If the expectation exceeds the perceived, the auditee will feel satisfied and believe and if the opposite happens will feel dissatisfied and distrustful. If seen from the significance of the relationship between the indicators of the latenya variable by using α 1%, the four indicators have a significant effect on the latent variable.

4. Structural Model Analysis Results
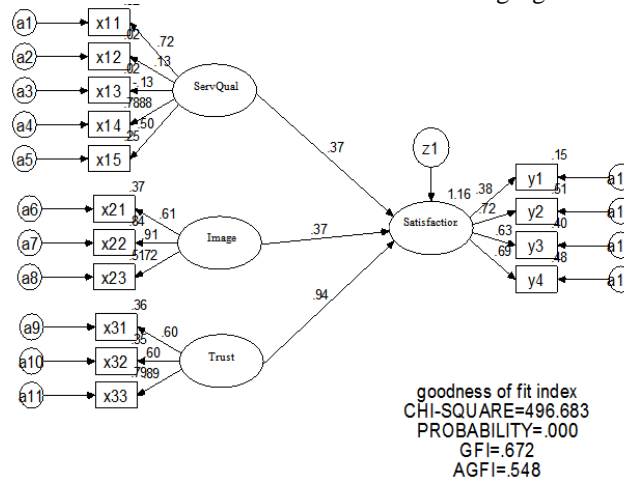Preliminary test results for this research model are shown in the following figure:

Figure 2. Initial Full Model Calculation Results

The model test results are evaluated based on the goodness of fit indices in Table 4 below, with the model criteria and their critical values that have data fitness presented.

Table 4. Evaluation Criteria of *Goodness of Fit Indices Overall Model*

Goodness of Fit Index	Cut-of Value	Model Result	Decription
Chi-square	Expected to be small	496.683	Good
Probability	≥ 0.05	0,000	Good
GFI	≥ 0.90	0,672	Marginal
AGFI	≥ 0.90	0,548	Marginal

Source: Processed Primary Data, 2019

Based on Table 4, it can be seen that the model is feasible to use. From the table it can be seen that the value of the goodness of fit criteria that meets the requirements.

From the evaluation of the proposed model shows that the evaluation of the model of the construct as a whole turns out that from various criteria there are no critical violations except the GFI and AGFI values which are still below the critical value, but its value is approaching the critical value. The GFI value is 0.672 and AGFI is 0.548, so it can be stated that the relative model is acceptable or in accordance with the data, so that the subsequent model suitability test can be performed. Furthermore, a direct effect analysis between constructs of the model can be seen in the following table:

Table 5.Results of the Direct Path Research Hypothesis

Exogenous Variable	Indogenous Variable	BetaCoefficient	Probability	Description
Quality of service	Satisfaction	0,368	0,004	Significant
Institutional Image	Satisfaction	0,373	0,004	Significant
Trust	Satisfaction	0,940	0,000	Significant

Source: Processed Primary Data, 2019

Based on Table 5 it can be seen that there are pathways that are positive and significant. Thus the hypothesis supported by empirical data and accepted, namely; 1) service quality has a positive and significant effect on auditee satisfaction. 2) The image of the institution has a positive and significant effect on auditee satisfaction. 3) Trust has a positive and significant effect on auditee satisfaction.

V. Discussion

Service quality has a significant effect on auditee satisfaction. This result is proved by the t count (critical ratio) which is greater than t table and the probability value or p value is smaller than 0.05. This study also showed a positive influence between service quality on auditee satisfaction marked by a positive path coefficient.

Quality of service consists of five dimensions, namely physical evidence (tangibles), reliability, responsiveness, assurance and empathy. Tangibles dimension is the ability to provide the promised service immediately / on time, accurately and satisfactorily. The tangibles dimension average of 4.08 is included in both categories. The reliability dimension is the ability to perform services that are expected to be convincingly, accurately and consistently. The average reliability dimension of 4.18 is included in both categories. The dimension of responseveness is the willingness to provide services quickly and help customers. The average dimension of responseveness is 4.11 included in either category. The assurance dimension includes knowledge, courtesy and the ability of employees to convey certainty and trust. The average assurance dimension of 4.15 is included in the good category. The empathy dimension is the individual's attention to the customer, then in the relationship, good communication and understanding the needs of the customers. The average dimension of empathy is 3.97 included in both categories. So the average service quality variable of the five dimensions is 4.09 which is included in both categories.

The perception of service quality is defined as the perception / impression of customers / auditors of the quality of service of the Inspectorate office perceived by customers / auditors. The results of this study indicate that customers / auditors feel that the quality of service provided by the Inspectorate office is in line with what they expect. In the sense that there is no gap between what customers expect from the quality of service with what they feel. This means that the Inspectorate office has provided quality services to the customer /auditee properly and in accordance with the wishes of the customer / auditee so as to create a level of satisfaction for the customer / auditee. To improve the quality of audit results and the speed of report issuance, the Wakatobi Inspectorate Office uses an E-audit application that can help improve the quality of services in the Wakatobi Inspectorate Office. In evaluating the quality of services provided by companies or organizations should meet expectations that can cause feelings of satisfaction and vice versa the quality of services that do not meet customer expectations will cause dissatisfaction. Kotler (1997) says that a person's feelings are related to

comfort or disappointment as a result of a comparison between the performance (outcome) of the product perceived in relation to his expectations.

Bloemer (1998) stated that satisfaction can be thought of as an important determinant of loyalty. High satisfaction or pleasure can create emotional attachment to the brand rather than just rational preferences that are the result of cognitive processes. The result is high customer / audite loyalty. Vice versa, dissatisfaction will cause customers/auditors to feel unhappy and will eventually leave the company (not loyal). Thus this satisfaction is determined by two components in the customer, namely the cognitive component and the affective component. Of these two elements, the affective component has a high correlation with customer/auditee behavior. Meanwhile, according to Yi-Ting Yu and Alison Dean, (2001); Cronin et al., (2000) that feeling happy, being positive or negative is part of the emotion component. Thus, if satisfaction is defined as feeling happy or unhappy, this satisfaction can also be said as an emotional attitude that really determines customer behavior / auditi.

Some theoretical support and empirical research that has been done that support the results of this study are; (Hashim et al,2015;Sukanya et al,2015;Koupai *et al*, 2015;Mutmainnah, 2016), stated that service quality is a determining factor in shaping customer satisfaction. The theory and research support gives meaning to the Inspectorate Office that they should pay attention to the quality of the services they provide to customers / auditors, because customer/audite satisfaction can be formed by the good level of service quality they provide.The company's image has a positive and significant influence on customer satisfaction/auditi. This result is proved by the t count (critical ratio) which is smaller than t table and the probability value or p value is greater than 0.05.

The image of the institution consists of three indicators, namely the image of the institution, functional image and commodity image. The image of the institution refers to the general attitude of consumers towards companies that offer commodities or services. The average institutional image indicator of 4.07 is included in both categories. Functional image refers to the attitude formed based on functional activities carried out by companies that relate to public services. The average functional image indicator that is 3.81 included in both categories. Commodity image refers to the attitude that is held towards the commodity offered by the company. The average commodity image indicator of 4.01 is included in the good category. So the average institutional image variable of the three indicators which is 3.96 included in both categories.

Lamb et al (2001) states that the best drivers of repurchases are satisfied consumers. Brands help customers to recognize the products they will buy back and avoid buying unwanted products (avoiding dissatisfaction). This means that the brand has an effect on customer satisfaction. Purchasing of the brand raises certain satisfaction for a buyer, which is compared to his expectations of the potential strength of the brand and that expectation becomes the function that underlies the first decision taken by a buyer. Comparison between the expected end result and the actual end result in purchasing a brand allows the buyer concerned to be satisfied or dissatisfied with the results of his purchase of a brand. If a buyer is satisfied with the use of a brand he will enhance the potential strength of a product / service and encourage the buyer to increase the frequency and level of purchase of the brand. Conversely, if they are not satisfied, the potential to attract a brand to the buyer will be lost and repeated purchases of the brand will also drop dramatically.

The results of this study state that the image has an influence on customer satisfaction / audition but has a direct effect on service quality. This means that the decision to buy a brand that repeatedly is a cycle for the customer or buyer to build a buying cycle of a number of products that determine how many times the buyer will buy a product. For certain products, this cycle is very long because it has a certain duration of use so that customers do not often buy the product. This means that the buying decision is not influenced by the product brand and also there is no evaluation of the overall service both technical quality, that is, what the customer receives from service experience or functional quality, namely the way when the service is provided. These findings are in accordance with the research results of; (Lin and Ching, 2010; Hashim et al,2015; Mutmainnah, 2016; Natalia, 2017), which says that the company's image positively influences customer satisfaction/audition.

The belief referred to in this study is the customer / audite assessment of the Inspectorate Office. Based on the results of the study showed that the trust variable had a positive and significant effect on the auditee satisfaction variable, which showed a tendency to increase satisfaction, which was influenced by the increase in customer / auditee confidence in the Inspectorate Office. This means that the increase in customer trust / auditiy will have positive meanings towards increasing satisfaction with the Inspectorate Office.

The trust variable uses three dimensions namely shared value, communication and opportunities behavior. The shared value dimension is the similarity of the level of trust between each party towards the behavior, behavioral goals, and policies that are important or not important, appropriate or not appropriate, and true or false. The average dimension of shared value that is 3.98 is included in both categories. The Communication Dimension is the interaction that exists between the auditor and the auditee to trust the auditor's ability to fulfill the auditee's wishes. The average communication dimension of 4.01 is included in both categories. The opportunity behavior dimension is related to regulatory control and service provider reputation.

The average dimensions of opportunity behavior that is 4.03 is included in both categories. So the average confidence variable of the three dimensions is 4.00 which is included in the good category.

Kuntari (2003) defines trust as entrusting someone or something to safeguard their interests, trust here relies on someone or something that is believed to have consequences in the relationship between the trustor and the trustee. In building these relationships there are consequences and implications. Trust is the belief that someone will find what they want in an exchange partner. Trust involves a person's willingness to behave in certain ways because of the belief that his partner will give what he hopes and a hope that is generally owned by someone that words, promises or statements of others can be trusted, Barnes (2001).

From a marketing standpoint, this suggests that the development of trust and especially confidence, should be a fundamental component of marketing strategies aimed at leading to the creation of true customer relationships. The customer must be able to feel that he can rely on the company, that the company can be trusted. However, to build trust takes a long time and can only develop after repeated meetings with customers. More important, trust develops after an individual takes risks in dealing with his partners. This shows that building trustworthy relationships is more likely to occur in certain industrial sectors, especially those involving risk taking by customers in the short term or requiring long-term bonds.

The results of this study are also supported by empirical data which shows that the average respondent's answer shows a positive / good response with the majority agreeing on each statement item used to measure the confidence variable. That the customer / auditee has confidence in the Inspectorate Office which is shown by the customer trusting the ability of the Inspectorate Office in maintaining and increasing trust.

As a theoretical support for the results of this study is the opinion of Morgan and Hunt (1994) that customers/users will believe if the company shows its integrity and reliability. That an increase in service quality can ultimately foster trust that increases the quality of the relationship between consumers and service providers. If the customer believes, the possibility of the customer to establish a partnership with the service provider for a long time will be created. Because trust is a fundamental element for the success of a relationship. In this study, the reliability of the Wakatobi Regency Inspectorate Office according to respondents was demonstrated by the ability possessed in maintaining customers, making customers trust and making customers more loyal.The results of this study are supported by the results of; (Hashim, 2015; Bricci et al, 2015; Koupai et al, 2015; Sayed et al,2017; Chen, 2017), stated that trust has a positive and significant influence on satisfaction variables, so it can be said that both the results of this study and the results of previous studies together prove that trust has an influence on increased customer satisfaction/auditee.

VI. Limitations and Future Research

The specification of the model developed in this study is still relatively simple and general in nature so that no truly complex results have been obtained. Therefore further research can add to the complexity of the model by adding research variables such as auditee commitments.

VII.   Conclusion

Based on the results of the analysis and discussion, it can be concluded as follows:
1. Service quality has a direct effect on customer satisfaction / auditi. This shows that the customer / auditee has assumed that what they expect from the service quality of the Inspectorate Office is in accordance with what they feel so that there is a sense of satisfaction from within the customer / auditee and also the quality of service has a small effect on purchases compared to customer satisfaction / auditee.
2. The image of the institution has a direct effect on customer satisfaction / auditi. This is due to the better customer / audite perception about the image of the institution provided by the Office of the Inspectorate, the higher the customer / auditee satisfaction with the Inspectorate Office due to the overall service evaluation both technical quality ie what the customer receives from service experience or functional quality that is the way when services are provided.
3. Trust has a positive and significant effect on customer / auditor satisfaction. This means that a high change in customer confidence has a significant effect on increasing customer satisfaction. Changes in increased trust reflected through shared values, communication and opportunistic behavior have a positive and significant contribution to increasing customer satisfaction.

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