

# Model of Leadership Style on Job Satisfaction in Internal Audit Team at Regional Inspectorates with Locus of Control and Cognitive Style as Moderated Variable

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**Keywords:** Leadership Style, Locus of Control, Cognitive Style, Job Satisfaction.

**Abstract:** **Purpose:** The purpose of this study is the identification and development of good practices in governance of the Regional Inspectorate, to obtain empirical evidence of how much leadership style in the Regional Inspectorate audit team, how big is the model of leadership style interaction with the Locus of control in the Regional Inspectorate audit team, how large model of leadership style interaction with cognitive style in the Regional Inspectorate audit team affect job satisfaction.  
**Findings:** With its leadership, the team leader is also expected to be able to create cooperative interactions between team members in achieving the stated assignment goals and can also encourage the awareness and responsibility of members of the Regional Inspectorate (Internal Audit) team in conducting audits.  
**Practical Implications:** The success of an audit assignment depends very much on the personnel incorporated in an audit team. To optimize the work of the audit team, the role of the team leader is needed.  
**Originality/Value:** The virtue of this research is the input and consideration in carrying out the preparation of the Regional Inspectorate audit team, and as the role of researchers in developing theories in the field of accounting and auditing especially relating to the behavior of the Regional Inspectorate.

## 1 INTRODUCTION

The success of an audit assignment is highly dependent on the personnel who are members of an audit team. To optimize the work of the audit team, the role of the team leader is needed. With his leadership, the team leader is expected to create cooperative interactions between team members in achieving the stated assignment goals and can also encourage the awareness and responsibility of the members of the Regional Inspectorate (Internal Auditor) team in conducting audits.

Effective leadership must be able to provide direction to the efforts of team members in achieving the objectives of the assignment. As is known, the audit team consists of personnel who each have different individual goals. Without leadership, the relationship between individual goals and assignment goals may become out of harmony. As a result, team members work to achieve their personal goals. Meanwhile, the purpose of the assignment was neglected.

Leadership is a process with various ways of influencing people or groups of people to achieve

common goals. Leadership is closely related to the work to be completed (task function) and the cohesiveness of the people they lead (Suwandi, 1999). Thus in an audit assignment, the influence of team leaders can be seen from the attitude of team members to the work they do. One such attitude is the job satisfaction of team members.

Regional autonomy (Law No.22 of 1999) means that it has transferred most of the authority that was in the central government to be handed over to the autonomous region, so that the autonomous regional government can more quickly respond to the demands of local communities by following their capabilities. Because the authority to make policies (Perda) is fully the authority of autonomous regions, with regional autonomy the implementation of general tasks of government and development will be able to run faster and be of higher quality. The success of the implementation of regional autonomy is highly dependent on the ability of regional finance (PAD), human resources owned by the region, and the ability of the region to develop all the potential that exists in the autonomous region. Problems Faced The implementation of the decentralization and

regional autonomy policies which have been running for nine years, have experienced much progress. However, it was realized that the journey to achieve the objectives of the implementation of decentralization and regional autonomy was still experiencing many problems. Some of the main problems felt by the government are, among others, the aspects of structuring the laws and regulations, structuring regional government institutions, enhancing the quality and capacity of local government officials, processing regional finances, implementing inter-regional cooperation, structuring new autonomous (DOB).

Cognitive style is an interesting topic because common sense can be understood that cognitive style or personality type is an important factor in responding to one's leadership style, but research on that topic is still limited. Some research has been done, but not directly related to his leadership, such as Blaylock and Rees (Kinicki, 2001) and Cheng et. Al (2003).

## 2 LITERATURE REVIEW

### 2.1 Regional Autonomy and Decentralization

The development of public sector accounting, especially in Indonesia, has been accelerating with a new era in the implementation of regional autonomy and fiscal decentralization. One of the MPR Decrees is MPR Decree Number XV / MPR / 1998 concerning "Implementation of Regional Autonomy; Regulation, Distribution, and Utilization of Equitable National Resources and Central and Regional Financial Balances within the framework of the Unitary State of the Republic of Indonesia, constituting the legal basis for the issuance of Law No. 22 of 1999 concerning Fiscal Balance between Central and Regional Governments as a basis for the implementation of regional autonomy.

The second main mission of the law is decentralization. Decentralization means not only the transfer of authority from the central government to the lower government but also the transfer of some government authority to the private sector in the form of privatization.

Theoretically, decentralization is expected to produce two tangible benefits, namely:

1. Encourage increased participation, initiative, and creativity of the community in development, and encourage the distribution of development

outcomes (justice) in all regions by utilizing the resources and potential available in each region.

2. Second, improving the allocation of productive resources by shifting the role of public decision making to the lowest level of government that has the most complete information (Mardiasmo, 2005).

The results of Hutler and Shah's research (1998) in Mardiasmo (2005) in 80 countries show that decentralization has a positive correlation with the quality of government. Since the enactment of regional autonomy on January 1, 2001, the State of Indonesia has experienced many significant changes. The enactment of regional autonomy in 2001 caused the bureaucracy to spearhead the implementation of government and the key to the success of regional development (Erika Revida, 2007). This is stated in Law No.22/1999 concerning Regional Government and Law No.25/1999 concerning Financial Balance between Central and Regional Governments. However, the implementation of regional autonomy has entered a new development in 2004. This is evidenced by the issuance of a new law on regional autonomy, namely Law No.32/2004 concerning Regional Government and Law No.33/2004 concerning Financial Balance between the Central Government and Local Government. With the passage of these two laws, the two previous laws namely Law No.22/1999 and Law No.25/1999 have been deleted.

With the enactment of regional autonomy in 2001, hopes of the government and all levels of society are greater, that is, they want better government performance. Because, with the enactment of regional autonomy, the implementation of government activities no longer has to be based on the central government, but rather by each region. According to Law No.32/2004 (2004: 4), "Regional autonomy is the right, authority and obligation of autonomous regions to regulate and manage their government affairs and the interests of local communities by statutory regulations". This means that the regional government has the right to make decisions and policies according to what is happening in the region. Thus, the regional government will get closer to the community because in this case, the local government will deal directly with the community as an extension of the government (Erika Revida, 2007).

Besides, the implementation of regional autonomy gives rise to decentralization. According to Law No.32/004 (2004: 5), "Decentralization is the transfer of governmental authority by the Government to autonomous regions to regulate and

administer government affairs within the Unitary State of the Republic of Indonesia" system. This transfer of authority results in responsibilities that are centered on regional government.

But in its implementation still found many deficiencies. Theories and laws concerning regional autonomy are not by their implementation. This is indicated by the existence of cases of corruption, collusion and nepotism, also known as KKN and other cases. Even after the implementation of regional autonomy, the number of cases found has even increased. This shows the low quality of public services that causes a decrease in public trust in government performance.

Research conducted by Dwiyanto, et al (2002) concluded that the performance of public bureaucratic services in the region is still low, the practice of KKN in government and public services is still ongoing, even with an ever-expanding scale and actors, people's desire to enjoy efficient, responsive, accountable public services is far from reality. Regional autonomy is synonymous with demands for accountability, good governance, and so on. A good government is a government that can be honestly responsible for the trust of its people (Roesyanto, 2007 1). So that a good Audit Team Leadership Style Model is needed to improve the Government's performance.

## 2.2 Leadership Style

Leadership is one of the most popular topics and can be seen from any angle it will be watched. From time to time leadership is a concern for humans. Some argue that leadership is as old as human history. Human leadership is needed, because of certain limitations and advantages in humans. On the one hand, humans have limited ability to lead, on the other hand, some people have an excess of ability to lead. This is where the need for leaders and leadership arises.

According to Robin (1951) in Toha (2007) leadership can be interpreted as the exercise of authority and decision making. Meanwhile, according to acting, Kempfill (1954) interpreted an initiative to produce a consistent pattern to find a solution from a common problem. Furthermore, George R. Terry formulated that leadership is an activity to influence people to be directed towards achieving organizational goals.

The concepts of leadership and power translation from power have generated an interesting interest to be discussed throughout the evolutionary growth of management thinking. The concept of power is very

close to the concept of leadership. Power is a means for management to influence the behavior of followers (Stogdill, 1982).

Some leadership styles that influence the behavior of many of his followers. At any time if someone is trying to influence the behavior of others, it has been explained in advance that such an activity has involved someone in leadership activities. If the leadership occurs in a particular organization, and the person needs to develop staff and build a motivational climate that results in a level of productivity high, then the person is displaced need to think about his leadership style. According to Toha (2007) leadership style is the norm of behavior used by someone when the person is trying to influence the behavior of others as he sees it. In this case, the attempt to harmonize perceptions among people that will influence behavior with those whose behavior will be influenced becomes very important.

From the above definition, leadership can be concluded as the ability possessed by someone to influence others to work to achieve goals. According to Maridjo (2001), there are five implications of the definition of leadership. First, leadership involves other people, namely subordinates or followers. With the willingness of subordinates or followers to receive direction from superiors, group members have helped strengthen the position of leader and allow the leadership process to run well, without people being led, the overall quality of the leader becomes irrelevant. Second, leadership involves the distribution of power between leaders and subordinates or followers. The leader becomes more powerful than subordinates or followers. Third, leaders can easily influence subordinates or followers but subordinates or followers find it difficult to influence their leaders. Fourth, leaders can instill values to subordinates, but subordinates do not easily do the same to their leaders. Fifth, leadership is the art or process of influencing others. Because leadership is an art, its effectiveness cannot be formulated but depends on the situation. In the audit context, leadership can be practiced at different levels, reflecting the hierarchical structure in the audit organization or institution.

## 2.3 Job Satisfaction

Job satisfaction shows how much subordinates like their work. Locke (176) in Greenberg and Baron, (2003) defines job satisfaction as an individual's positive or negative attitude toward work. By definition, job satisfaction reflects a person's feelings

towards his job. This can be seen in the subordinate's positive attitude towards work and everything encountered in the work environment.

Organizational factors and job satisfaction. One of the most important aspects of job satisfaction in organizations is the reward system. Job satisfaction will increase if subordinates perceive a fair and appropriate reward system. Further aspects of organizational policies will increase innate satisfaction if subordinates participate in determining policies regarding responsibility and authority. With this involvement, subordinates will truly carry out their duties because the policy is a joint decision. Finally, the quality of supervision. Subordinates who expect supervision to act fairly and competently because this will increase their job satisfaction.

Job factors, spatial planning, and job satisfaction. Job satisfaction will increase if subordinates are given mentally challenging jobs, varied jobs, and pleasant social interactions. Another specific aspect of the job is the job characteristic model which includes diverse expertise, job identity, level of importance of a job, autonomy, and feedback. Related to workspace layout, aspects that affect job satisfaction include the number of subordinates in one room, room lighting, distance between tables, temperature, noise, and water quality. Finally, the social environment includes coworkers. Job satisfaction will increase if co-workers are mutually helpful and friendly.

## 2.4 Framework for Thinking

The proposed research framework is to use the framework proposed by Evans (1970) and House (1971). The framework shows that the leadership style interacts with some optional variables such as the ability and personality of subordinates, the structure of tasks and the authorization system in the organization. Situational variables that the researchers propose are locus of control and cognitive style variables. The research framework in this study is presented in figure 1.

## 3 RESEARCH MODEL

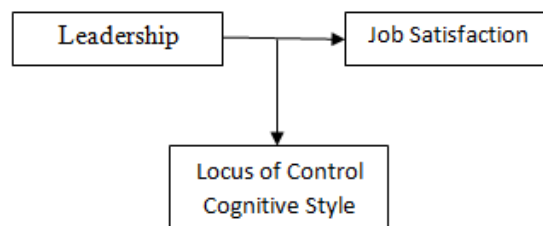


Figure 1.

### 3.1 Hypothesis Development

This study aims to examine how leadership styles and individual characteristics affect job satisfaction in audit teams. For this reason, the researcher proposes the following hypotheses:

#### 3.1.1 Effect of Leadership Style on Job Satisfaction

An effective leader can influence group performance, satisfaction, and motivation (Anonymous, 2005). In the Path-Goal model, leaders are categorized into 4 leadership styles, namely directive, supportive, participative, and oriented orientation. Several previous studies have shown that leadership style influences job satisfaction, such as Filley, et. Al (1976); Schriesheim and DeNisi (1981, in Luthans 1995); Weed, et al (1976, in Pratt and Jiambalvo 1982), Pratt and Jiambalvo (1982), and Keller (1989) Filley et al. (1979) put forward several studies as follows: first, a study of 7 organizations and found that directive leadership style interacts positively with job satisfaction and expectations of subordinates who work on ambiguous tasks and interacts negatively with job satisfaction and expectations of subordinates who work in the clear task; second, a study of 10 different employee samples and found that supportive leadership styles interact positively with job satisfaction in subordinates who are in a state of work pressure, frustration, or unsatisfactory work; third, research in the manufacturing industry shows that in jobs that are unstructured and involve selfishness, employees achieves high satisfaction with participative leadership style; fourth, a study of 3 different organizations found that subordinates who carry out unstructured and ambiguous tasks, will achieve high satisfaction with achievement leadership style.

Schriesheim and DeNisi (1981) found that the higher the structure of work carried out by



subordinates, the higher the relationship between supportive leadership style and job satisfaction. Furthermore, the higher the job structure, the lower the relationship between directive leadership style and job satisfaction. Weed, et. al (1976) uses task structure, task ambiguity, and subordinate authoritarianism as moderating variables. This research proves that subordinates will achieve higher job satisfaction with leadership behavior oriented to social relations.

Jiambalvo and Pratt (1982) examined the relationship between partner manager behavior with job satisfaction and the motivation of assistant staff with the Path-Goal model of consideration and initiating leadership styles. This research was conducted on 61 assistant staff from 37 audit teams on two Big Eight KAPs and hypothesis testing was performed with ANOVA. The results showed that is a significant interaction effect between consideration behavior and task complexity. The consideration leadership style satisfies the assistant in low task complexity. While the interaction between initiating structure behavior and task complexity is not significant, because initiating structure behavior can be used in high task complexity.

Research conducted by Keller (1989) uses the Path-Goal model and the need for clarity of information as a moderating variable for 477 professional employees from four organizations which are engaged in research and development. This study shows that the need for clarity of information accounts has a moderate effect on the relationship of initiating structure with job satisfaction so that the higher the need for clarity between subordinates, the stronger the relationship between initiating structure and job satisfaction. Based on literature review and the results of several previous studies.

This research will try to analyze the influence of leadership style on job satisfaction in a more specific scope, namely in the audit team. Therefore, the satisfaction proposed is as follows:

**H1: The leadership model of the audit team leader significantly influences the job satisfaction of team members.**

### **3.1.2 The Effect of Leadership Model on Job Satisfaction with Locus of Control as Moderating Variables**

Locus of control tends to be an internal or external direction, when internal tend to feel things are more controlled by the environment outside of themselves. Several studies have tried to see how the locus of

control interacts with leadership styles in influencing job satisfaction, such as Janto (1994) and Nugroho (1996) in Koemiati (1998); Mitchell et al (1975) in Hughes et al, 199: Hening (1998) and Basri (2000).

Janto (1994) conducted a study to look at locus of control with a contingency approach to job satisfaction. This research was conducted at the banking industry in Yogyakarta using a sample of middle and line managers. The results of this study indicate that a participative leadership style will increase subordinate work extinction when compared with directive and locus of control leadership styles do not moderate the influence of leader behavior with job satisfaction. While Nugroho (1996) examined the influence of leadership roles on subordinate satisfaction at PT. Semen Cibinong by taking a sample of employees at the level of the Division Head and employees up to three levels below the Division Head. The results of the study indicate that the role of the leader who tends to be more participatory will increase subordinate job satisfaction compared to the directive level. Besides, this research did not succeed in proving the influence between the interaction of leadership roles and locus of control with subordinate job satisfaction.

Mitchell et. al (1975) found that subordinates with internal locus of control would feel more job satisfaction with participative leadership style while external locus of control with directive leadership style. Basri (2000) examines the relationship between leaders and subordinates in service and manufacturing companies with the Otley and Pierce (1995) model, namely consideration and initiating structure as well as locus of control and need achievement as moderating variables. The results of his study indicate that there are differences in the influence of the inclusion of dimensions, considerations as moderating variables. Influence between leadership styles. Besides, the structure of the initiative for job satisfaction has not changed.

Likewise, the locus of control does not affect the relationship between leadership style and job satisfaction. However, need achievement influences the relationship between leadership style and job satisfaction. At the time of high consideration, there was no effect on job satisfaction, while at the time of low consideration job satisfaction differed between the need for high and low achievement. Simultaneous locus of control and need achievement do not influence the influence of leadership style on job satisfaction.

Several other studies on locus of control conducted by Hyatt and Prawit (2001) examine the

suitability between the use of structured audit technology and locus of control on performance in Big-six public accounting firms. The results show that auditors with internal locus of control achieve high performance in unstructured KAP's.

Tsui examines the effect of economic pressure and locus of control on ethical auditors in auditing conflict situations. This research was conducted on 80 auditors in KAP Big Six and Non-Big Six. The results showed that the auditor with locus of control (convinced that the impact was a consequence of fate) would respond more ethically and independently if the audit fees received were very significant related to the microeconomic consequences of losing clients and lawsuits. While Brownell (1982) examines the relationship between budgetary participation and job satisfaction and performance that is moderated by the locus of control. This research was conducted on 48 managers in manufacturing companies. The results show that the interaction between participation in budgeting and job satisfaction at the research stage and locus of control significantly influences performance and job satisfaction in research and surveys.

Based on the theoretical basis and the various results of previous studies, the proposed hypothesis is as follows:

**H2: The interaction of leadership style with locus of control has a significant effect on job satisfaction of team members.**

### 3.1.3 The Effect of Leadership Style on Job Satisfaction with Cognitive Style as Moderating Variables

Cognitive Style is a personality in gathering information and then making decisions. Jung (192) in Kreitner and Kinicki, (2001) divides cognitive style into four categories, namely sensation/thinking (ST), intuition/thinking (IT), sensation/feeling (SF), and intuition/feeling (IF). Some research on cognitive style has been done by Blaylock and Rees, 1984; Gul, 1984 in Kinicki (2001), Mills (1996); Cheng et. Al (2003); and Hough and Ogilvie (2005).

Blaylock and Rees (1984) asked cognitive style for 50 MBA students and the results showed that different cognitive styles influence the use of information in strategic planning issues. Besides, people who have different cognitive styles prefer certain types of work, such as those who emphasize intuition prefer a career in psychology, advertising, teaching, and the arts. Research conducted by Gul (1984) shows that individuals who make decisions using the thinking approach have greater motivation

and quality of work than the feeling approach. Besides, people with sensations will have a higher level of job satisfaction compared to intuition.

Cheng et. Al. (2003) conducted an experiment using the MBTI instrument. This study examines differences in cognitive style on the quality of performance of dyads decisions for complex decision making. The results show that decision quality significantly increases cognitive dyads that differ beyond sensor dyads homogeneous. Different quality differences are not observed between homogeneous intuitive dyads. Mills (1996) examined the effect of cognitive style on decision making on the function of internal auditors. This research was conducted on 51 auditors from two Big Six Public Accountant Firms using FI-Fixed, Fimobile, FD-fixed, FD-mobile. The results showed that FD / FI had no significant effect.

Flowchart to achieve that goal. The leadership team will have one of the most prominent styles of the four styles of Path-goal model leadership that is directive, participative, supportive, and achievement-oriented. To measure leadership style, the instrument used is a questionnaire developed by Timppe (1987).

This questionnaire aims to assess trends in leadership style on the audit team so it can be seen whether the team leader is inclined directive, participative, supportive, or achievement-oriented. This model has also been used by previous research Hening (1998), which in his research at the batik maker company added factor locus of control as a moderating variable. The Questionnaire used in this study consisted of 24 questions by using a four-point Likert scale, those who strongly disagree are given 1 point to strongly agree with 4 points.

Based on the theoretical basis and the various results of previous studies, the proposed hypothesis is as follows:

**H3: The interaction of leadership style with cognitive style has a significant effect on job satisfaction of team members.**

## 3.2 Locus of Control

Locus of control is the tendency of each team member towards internal or external. If it's an internal tendency, a team member relies more on personal abilities. Therefore, success obtained is the result of his ability while failure is a result of his inability. If someone tends to be external, he will more consider the environment around him is too difficult to change and everything is more controlled by the environment outside himself. To measure the

locus of control, the instrument used in this study is the Work Locus of Control Scale (WLCS) scale developed by Spector (1988), taking into account the WLCS has advantages in terms of measurements that are more specific to the lotus of control. This WLCS has also been used by Basri (2000) in his research which examines the relationship between superiors and subordinates in service and manufacturing companies using locus of control as one of the moderating variables. WLCS consists of 16 questions using a four-point Likert scale.

### 3.3 Cognitive Style

Cognitive style is the personality of team members in gathering information and then making decisions. Team members will have one of the most prominent personalities of the four personality types, namely sensation/thinking (ST), intuition/thinking (IT), sensation/feeling (SF) and intuition/feeling (IF).

To measure cognitive style, the instrument used was the Myer-Briggs Type Indicator (MBTI) model developed by Bringsgs (1980). Currently, MBTI has been widely used for various personality studies in the education and business environment (Kreitner and Kinicki, 2001). The MBT questionnaire consisted of 16 questions using the answer choices.

### 3.4 Job Satisfaction

Job satisfaction is a condition where team members get a level of satisfaction in the implementation of the assignment, such as the existence of awards, relationships among team members, and supervision.

To measure work satisfaction, the instrument used was the Minnesota Satisfaction Questionnaire (MSQ) model developed by Weiss et. al (1967). The Questionnaire material covers 7 aspects, namely aspects of the cost of assignment, self-development for a career, leadership style, leader policy, relationships with colleagues, work environment and loyalty. The questionnaire consisted of 21 questions using a four-point Likert scale.

## 4 DATA ANALYSIS AND DISCUSSION

### 4.1 General Description of the Respondent

The data collection process was carried out from the end of July to the beginning of August 2010. Data

collection can be done by distributing questionnaires to respondents directly or collected through certain people.

The questionnaire was distributed to Regional Inspectorates (Internal Auditors) to be filled out and returned directly. Questionnaires were distributed to the Inspectorate District. Langkat, Deli Serdang, and Serdang Bedagai were 100 questionnaires. Questionnaires were distributed to Kab. A total of 30 questionnaires, Deli Serdang 35, and Serdang Bedagai as many as 35 questionnaires. Of the 100 questionnaires distributed, 86 were returned (86%), and only 81 questionnaires could be processed.

The following are the results of the assessment of questionnaire distribution.

Table 4.1. Questionnaire distribution results

Description.	Questionnaires
Questionnaire distributed.	100
Questionnaire returned	86
Response rate.	86%
Questionnaire who did not returned.	14
The questionnaire was returned but the filling was incomplete	5
Total questionnaires that meet the requirements for analysis	81

Source: primary data processed

Table 4.2. Review the general description of respondents who are the subjects in this study. Profile of respondents consisted of gender, education, position, auditor functional, and audit experience. In general, respondents were dominated by women (56.79%) with S1 (56%) and S2 education (44%), and audit experience ranged from 5-10 years to 44.44%.

Table 4.2. Review the General Description of Respondents

		Frequency	Percentage
Sample size		81	100,00
Gender	-Man	35	43,21
	-Woman	46	56,79
Education	-S1	45	56,00
	-S2	36	44,00
Audit Experience	-Less than 5 years	28	34,57
	-5-10 years	36	44,44
	-More than 10 years	17	20,99

### 4.2 Validity Test and Reliability

This research use 4 questionnaire which has been standardized. the composition questionnaire is :

1. Questionnaire of leadership style (Timple) \*24 question
2. Locus of control questionnaire (Spector) \*16 question

- 3. Questionnaire of cognitive style (Myers briggs type indicator) \*16 question
- 4. Questionnaire of job satisfaction (Minnesota satisfaction questionnaire) \*20 question

Testing the validity of the question items is done using the Pearson Product Moment correlation method. Processing is done by correlating the scores obtained for each question item with the item scores. The total item score is the value obtained from the sum of the question items. Based on SPSS output version 15 the value of the correlation coefficient (r) can be seen from each item against the total score. To test whether the correlation is significant or not, the results of the r count test can be compared r table with a significance level of at least 95% From the r table data, N = 81 with a level of 95%, then the r table is 0.2159. Or it can be seen from the SPSS output which automatically gives a two-star (\*\*) if the correlation coefficient is significant at the 1% level and one star (\*) if the correlation coefficient is significant at the 5% level.

Table 4.3. Validity Leadership Style Test Result

Number Of Question	Correlation result with total score	Information
1	0,326**	Valid
2	0,622**	Valid
3	0,781**	Valid
5	0,322**	Valid
7	0,678**	Valid
9	0,548**	Valid
10	0,710**	Valid
11	0,386**	Valid
12	0,739**	Valid
13	0,649**	Valid
15	0,588**	Valid
18	0,502**	Valid
19	0,734**	Valid
20	0,641**	Valid
21	-0,444**	Valid
22	0,336**	Valid
23	0,613**	Valid
24	0,531**	Valid

The results of testing of leadership style items indicate that there are 19 significant items (considered valid), while 5 items (item number 6, 8, 14, 16, and 17) are not significant (invalid) The five invalid items are excluded from the original data and then the correlation test is recalculated. The results show that the question items are valid, but there is still 1 item Invalid questions, in item number 4. After being recalculated by issuing item number 4, the remaining question items all become valid. The test results for the leadership style items are presented in Table 4.3.

Table 4.4. Validity test results – Locus of Control

No. Question	Correlation results with total scores	Information
1	0,332**	Valid
2	0,252**	Valid
3	0,221**	Valid
4	0,240**	Valid
5	0,286**	Valid
6	0,427**	Valid
7	0,518**	Valid
8	0,574**	Valid
9	0,355**	Valid
10	0,586**	Valid
11	0,439**	Valid
12	0,501**	Valid
13	0,269**	Valid
14	0,489**	Valid
16	0,481**	Valid

Source of data processed in 2010

\*\*Significant correlation at the level of 1% (2- tailed)

Table 4.5. Validity test results - Work Decisions

No. Question	Correlation results with total scores	Information
1	0,392**	Valid
2	0,309**	Valid
3	0,403**	Valid
4	0,592**	Valid
6	0,666**	Valid
7	0,574**	Valid
8	0,573**	Valid
9	0,641**	Valid
12	0,375**	Valid
13	0,719**	Valid
14	0,644**	Valid
15	0,627**	Valid
16	0,605**	Valid
17	0,321**	Valid
18	0,659**	Valid
20	0,496**	Valid

The results of tests on work satisfaction items indicate that there are 16 significant items (which are considered valid) and the remaining 4 items (items number 5, 10, 11, and 19) not significant (invalid). The invalid items are excluded from the original data and then the correlation test is recalculated. The result is the rest of the items all



become valid. The test results for the job satisfaction items are presented in Table 4.5.

Table 4.6. Summary of Reliability Test Results

Variable name	Cronbach Alpha	Criteria
Leadership Style	0,8221	Good
Locus of Control	0,6182	Acceptable
Job satisfaction	0,8294	Good

Data source: Data processed (2010)

After the questionnaire as a measuring instrument proved to be valid, testing was then carried out on the reliability of the question items using the Cronbach alpha technique. The results of the calculation of the reliability performed on item questions in each variable are job satisfaction (Y), leadership style (x<sub>9</sub> and locus of control (X<sub>2</sub>)), with the help of the SPSS version 15 program obtained the following results: Cronbach alpha for leadership style questionnaire for 0, 8221, locus of control was 0.6182 and job satisfaction was 0.8294. Referring to Sckaran (2003), leadership style reliability was categorized as good, locus of control reliability was categorized as acceptable and job satisfaction reliability was categorized well Based on the results of the reliability test, it could be explained that the questionnaire used to measure all the variables used in this study is reliable even though it has different reliability criteria Summary of reliability testing is presented in table 4.6.

The results of the questionnaire about cognitive style were not tested for data quality. The questionnaire was adopted directly from Kreitner and Kinicki (2001) without developing questions. The questionnaire was designed not on a Likert scale, but each number consisted of 2 question items A or B, with a score of 1 and 0, so that it was not possible to conduct a data quality test as was done in the leadership style. locus of control, and job satisfaction. Full test results can be seen in Appendix 2 for the validity test and Attachment 3 for the reliability test.

### 4.3 Multicollinearity

Interpretation of the multiple regression equation implicitly depends on the assumption that the independent variables in the equation are not correlated with each other. Regression coefficients are usually interpreted as a measure of changes in

the dependent variable if one of the independent variables rises by one unit and all other independent variables are considered fixed. However, this interpretation is incorrect if there is multicollinearity, i.e.

Linear relationship between independent variables (Chatterjee and Price, 1977). To detect multicollinearity, this study uses correlation matrix analysis. Regression models are declared free of multicollinearity if there is no correlation value above 0.90.

Table 4.7. Coefficient Correlations (a)

		ACH	DIR	SUPP	PART
Correlations	ACH	1,000	-,262	-,388	-,299
	DIR	-,262	1,000	-,316	-,288
	SUPP	-,388	-,316	1,000	-,538
	PART	-,299	-,288	-,538	1,000

a. Dependent Variable: SATISFIED

The test results show that only supporting variables that have a high enough correlation with participatory with a correlation level of -0,538 or around 53.80%. Because this correlation is still below 95%, this means there is no multicollinearity between variables in the Regression Model I.

### 4.4 Autocorrelation

An autocorrelation test is performed to find out whether the regression model was found a correlation between residuals (confounding errors) at different observations of time or individuals. Generally, many cases of autocorrelation occur in time series. To detect the presence of autocorrelation, this study used the Durbin-Watson (DW) test. The regression model is declared free from autocorrelation if the DW number is between (du) and (4-du) in the Durbin-Watson table.

Table 4.8. Model Summary (b)

Model	R	R Square	Adjusted R Square	Std. Error of the estimate	Durbin Watson
1	0,511 (a)	0,261	0,222	3,60553	1,877

a. Predictors: (Constant), ACH, DIR, SUPP, PART

b. Dependent Variable: SATISFIED

With the number of samples = 81 and the number of variables = 4, the values of du and dl in each table are du = 1,743 and dl = 1,534, so 4-dl = 2,466 and 4-du = 2,257. The test results show the Durbin-Watson (DW) rate of 1.877. The number is between 1,743 (du) and 2,257 (4-du). This means that there is no autocorrelation in the Regression Model I.

### 4.5 Heteroscedasticity

Heteroscedasticity test is performed to find out whether absolute residual variation is the same or not the same for all observations. To detect heteroscedasticity, this study tests the Glejster test. The regression model is declared free of heteroscedasticity if the independent variable is not statistically significant affecting the dependent variable.

Table 4.9. Coefficients<sup>a</sup>

Model	Unstandardized Coefficients		Standardized Coefficient	T	Sig.
	B	Std. Error	Beta		
I (Constant)	-4.805	3.333		-2.441	.154
DIR	.031	1.014	0.004	.030	.976
SUPP	2.113	1.344	.276	1.583	.117
PART	-1.717	1.273	-.241	1.349	.181
ACH	1.931	1.125	.281	1.717	.090

The test results show that there are no statistically significant independent variables that affect the dependent variable absolute value. This can be seen from the significance level above 0.50. This means that the regression model does not contain heteroscedasticity.

### 4.6 Normality Test

Normality test is done to test whether the residuals in the regression model have a normal distribution. To test normality, this study uses the Kolmogorov-Smirnov (K-S) non-parametric statistical test. If the significant value in the one-sample K-S test table is above 0.05, this shows that the residual data has a normal distribution.

The test results show the value of Kolmogorov-Smirnov is equal to 0.828 at the significant 0.499. This is good enough to estimate variations in team member satisfaction caused by the leadership style of the team leader in an audit team.

## 5 HYPOTHESIS TESTING

This research will test the four hypotheses that have been proposed in Chapter II previously by using the regression model that was compiled in Chapter III. Testing this hypothesis using SPSS version 15.

### 5.1 Hypothesis Testing 1

The first hypothesis aims to test whether the leadership style of the regional inspectorate team leader significantly influences the job satisfaction of

team members. The data used in testing the first hypothesis are Leadership Style and Job Satisfaction data, as presented in Appendix 4. Leadership styles in Path-Goal theory, namely directive, supportive, participative, and achievement-oriented. It aims to examine the effect of each type of leadership style on job satisfaction. Thus, the regression model I compiled in Chapter II. The following has accommodated the objectives of testing.

Table 5.1. SPSS Output-Regression Model 1

Variable	Coefficient Value	T	Sig.
(1)	(2)	(3)	(4)
A Constant	23,951	4,525	0,000
GP direct	0,560	-0,348	0,729
GP support	-0,181	-0,085	0,932
GP particip	3,031	1,499	0,138
GP achieve	3,596	2,014	0,048

Based on the SPSS output in the table above, Regression Model I is as follows:

$$PUAS = 23,915 + 0.560GP \text{ Direct} + 0.181GP \text{ Supported} + 3.031GP \text{ Particip} + 3,596GP \text{ Achievement} + E$$

#### 5.1.1 Goodness of Fit Test

##### 1) Determination coefficient

The value of  $r^2 = 0.261$  indicates that all four style type variables leadership can explain 26.1% of the variations in job satisfaction, while the rest is equal 73.90% is explained by other factors outside the model.

##### 2) Overall Parameter Significance Test

The F test shows that the F value of 6.719 is significant at  $p = 0,000$ , means the influence of the four leadership styles together on job satisfaction was statistically significant at  $\alpha = 5\%$  ( $0,000 < 0,05$ ).

##### 3) Significant Parameters Individually Test

The t-test showed that only the GPachieve variable had a statistically significant effect at  $\alpha = 5\%$  ( $0.024 < 0.05$ ), while the other leadership style variables, namely GPdirect, GPparticip, and GPachieve, had no statistically significant effect at  $\alpha = 5\%$ . Positive signs (+) in GPdirect, GP support and GP participate indicate that the three types of leadership styles are has a positive effect on job satisfaction, even though only GPachieve has a significant effect, while GPdirect and GPparticip have no significant effect. The negative sign (-) in GP support shows that this type of leadership style has a negative influence on job satisfaction.

Based on the description above, it can be concluded that overall, the style leadership influences job satisfaction, but individually, only the type of achievement-oriented leadership style (GPachieve) is an influential significant effect on job satisfaction of team members. Accordingly, this test empirically reject the null hypothesis and accept the alternative hypothesis (H1).

## 5.2 Hypothesis Testing 2

The second hypothesis aims to test whether the interaction between leadership styles with Locus control has a significant effect on job satisfaction. The data used in testing the second hypothesis are Leadership Style data, locus of control, Interaction between Leadership Style with locus of control, and job satisfaction, and in Appendix 5. Leadership styles are classified into directive, supportive, participative, and achievement-oriented leadership styles, while the locus of control classified into 3 categories, namely external locus of control, balanced external and internal locus of control, and internal locus of control. It aims to examine the effect of the interaction of the four types of leadership styles with each locus of control category on job satisfaction. Accordingly, the Regression Model II which has been prepared in the following Chapter III has accommodated the objectives of testing.

$$PUAS = a + B1.1Gpdirect + B1.2GPsupport + B1.3Gpparticip + B1.4Gpachieve + B2LOC + B3.1GPdirectLOC + B3.2GPsupportLOC + B3.4GpparticipLOC + B3.4GPachieveLOC$$

A summary of the output is presented in table 4.1, below:

Table 5.2. Summary of SPSS Output-Regression Model II

Variabel (1)	Coeffisient Value (2)	T (3)	Sig (4)
A Constant	69,315	2,450	0,013
GP <sub>direct</sub>	-19,519	-2,405	0,019
GP <sub>support</sub>	-7,160	-0,666	0,507
GP <sub>particip</sub>	4,017	0,384	0,702
GP <sub>achieve</sub>	11,258	1,239	0,220
LOC	-17,840	-1,628	0,108
GP <sub>direct</sub> LOC	8,476	2,494	0,015
GP <sub>support</sub> LOC	2,438	0,556	0,580
GP <sub>particip</sub> LOC	-0,207	-0,050	0,960
4GP <sub>achieve</sub> LOC	-3,350	-0,923	0,359

$$R^2 = 0,338 \quad F = 4,027$$

$$Adj. R^2 = 0,258 \quad p = 0,000$$

$$PUAS = 69,315 - 19,519GP_{direct} - 7,160GP_{support} + 4,017GP_{particip} + 11,258GP_{achieve} - 17,840LOC + 8,476GP_{direct\_LOC} + 2,438GP_{support\_LOC} - 0,207GP_{particip\_LOC} - 3,350GP_{achv\_LOC} + \epsilon$$

### 5.2.1 Goodness of Fit Test

#### 1) Coefficient of Determination

The difference with the regression model I, in this regression model II added locus of control variables and leadership style interaction variables with locus of control. it can be seen that the R2 value of the regression model II shows a figure of 0.338, which means that the leadership style, locus of control, and interaction between leadership style and locus of control can explain 33.80% of the variations in job satisfaction, while the rest is 66, 20% is explained by other factors outside the model. When compared with R2 of the regression model I of 0.261, it appears that the value of R2 of regression model II is greater. This shows that the addition of locus of control and leadership style interaction with locus of control can increase R2, which means that these variables are also factors that influence job satisfaction.

To see whether the addition of these variables has a significant effect or not, R2 must be compared with adjusted R2. If the addition of the independent variable is a good predictor, it will cause a good variant and in turn adjusted R2 increases (Kuncoro, 2001). It can be seen that the adjusted R2 of the regression model II shows the number 0.254. This figure increased compared to the Regression I model which only showed an adjusted R2 of 0.222. This increase in adjusted R2 shows that of the independent variables added some variables have a significant effect on job satisfaction. Which variables that have a significant effect will be shown through the t-test.

#### 2) Test the overall significance of the parameters

The F test shows that the F value of 4.027 is significant at 0,000, meaning that the influence of the four leadership styles, locus of control, and interaction between the four types of leadership style with locus of control together on job satisfaction was stated to be statistically significant at  $\alpha = 5\%$  (0,000 < 0.05).

#### 3) Test the parameter significance individually

The t-test showed that all coefficients of the independent variable had a statistically significant

effect on  $\alpha = 5\%$  ( $0.024 < 0.05$ ), namely the GP direct variable (Gpdirect leadership style directive leadership style) GpdirectLOC (interaction of directive leadership style with locus of control). Other leadership style variables namely, Gpsupport, GPparticip, GPachieve with locus of control, and interactions between Gpsupport, GPparticip, and GPachieve with locus of control have no statistically significant effect at  $\alpha = 5\%$ , although the Gpdirect and GpdirectLOC variables have a significant effect, but both these variables have different directions, Gpdirect variable which has a sign (-) means that directive leadership style has a negative effect on job satisfaction, while GpdirectLOC variable which has a sign (+) means the interaction between directive leadership style and *locus of control* has a positive effect on job satisfaction.

If an interaction variables have coefficients that have a significant effect, then these variables are moderating variables (Ghozali, 2005) GpdirectLOC variables are interactions between leadership style directory with locus of control and t-test shows that the variable has a statistically significant effect. This means that the locus of control variable is a moderating variable. Thus the locus of control can moderate the directive leadership style in influencing job satisfaction. Based on testing the goodness of fit as described above, it can be concluded that overall leadership style, locus of control, and interaction between leadership style and locus of control have an influence on job satisfaction, but individually, only the type of directive leadership style with locus of control which has a significant effect on job satisfaction of team members. The GPaeaLOC variable coefficient is statistically significant, this means that locus of control can moderate the directive leadership style in influencing job satisfaction. Thus, this test empirically rejects the null hypothesis and accepts an alternative hypothesis (H2).

### 5.3 Testing Hypothesis 3

The third hypothesis aims to examine whether the interaction between leadership style and cognitive style significantly influences job satisfaction. The data used in testing the third hypothesis is leadership style data. Cognitive Style, the interaction between leadership style and cognitive style, and job satisfaction, as presented in Appendix 6. Leadership style data are classified into directive, supportive, participative, and achievement-oriented leadership style, while cognitive style data are classified into 4 categories that is sensation thinking, ignition

thinking, sensation feeling and intuition feeling. This aims to examine the effect of the interaction of the four types of leadership styles with each category of cognitive style on job satisfaction.

Table 5.3. Summary of SPSS Output-Regression Model III

Variable (1)	Value Coefficient (2)	T (3)	Sig. (4)
	20,879	1,644	0,105
	-3,488	-0,987	0,327
	1,484	0,311	0,757
	4,908	1,119	0,267
	4,167	1,097	0,276
	0,270	0,045	0,965
	2,839	1,416	0,161
	-0,720	-0,350	0,728
	-0,850	-0,374	0,710
	-0,759	-0,339	0,736

**R<sup>2</sup> = 0,319                      F = 3,689**  
**Adj. R<sup>2</sup> = 0,232                      p = 0,001**

Based on the output in the table above, the Regression Model III becomes as follows:

SATISFIED= A review of the regression model based on table 5.3 shows the following things.

#### 5.3.1 Goodness of Fit Test

##### 1) Difference Determination

Coefficient with Regression Model I, in this Regression Model II I added a variable cognitive style and leadership style interaction variables with cognitive style. It appears that the R<sup>2</sup> value of the III Regression Model shows a figure of 0.319, which means the variable type of leadership style, cognitive style, and interaction between types of leadership style with cognitive style can explain as much as 31.90% of the variations in satisfaction work, while the remaining 68.10% is explained by factors that are other outside the model. When compared with R Regression Model I of 0.261, it appears that the value of R<sup>2</sup> Model Regression II is greater. This shows that the addition of cognitive style variables and leadership style interaction variables with cognitive style can increase the number R, which means these variables are also factors that influence job satisfaction.

It can also be seen that the adjusted R<sup>2</sup> Regression Model III shows the number 0,232. This figure is increasing compared to Regression Model I which only shows the adjusted R number of 0.222. Increased adjusted number This R shows that the added variables are present variables that have a



significant effect on job satisfaction. Any variable which has a significant effect will be shown through t-test.

### 2) Overall Parameter Significance

The F test shows that the F value of 3.689 is significant at  $p < 0.001$ , meaning the influence of the four leadership styles, cognitive styles, and interactions between the four types of leadership style with cognitive style together on job satisfaction was statistically significant at  $\alpha = 5\%$  ( $0.000 < 0.05$ ).

### 3) Test the Significance of Parameters Individually

Test shows that all coefficients of independent variables do not statistically significant effect at  $\alpha = 5\%$  ( $0.024 < 0.05$ ). And GP (LOC\_support) shows that the three independent variables have a positive effect on job satisfaction, but the effect is not statistically significant. As for the negative sign (-) in GPdirect, GP (supp\_COG), GP (Part\_Cog) and GP (Achv\_coG) have a negative effect on satisfaction employment, although the effect is not statistically significant.

Based on testing the goodness of fit as described above, it can be concluded that overall leadership style, cognitive style, and interaction between leadership style with cognitive style has an influence significant on job satisfaction, but individually there are no variables significant. Thus, this test was empirically unsuccessful reject the null hypothesis. This means the interaction between leadership styles with cognitive style possessed by team members has no significant effect on job satisfaction of team members.

## 6 DISCUSSION OF HYPOTHESIS TESTING RESULTS

### 6.1 The Effect of Leadership Style on Job Satisfaction

The results of the regression test showed that leadership style had an effect on job satisfaction with an  $R^2$  of 0.261. This means style leadership can explain 26.10% of variations in job satisfaction. This test results support the first hypothesis which states that the force leadership effect on job satisfaction.

The results of the regression test also showed that of the four leadership styles in the Path-Goal model, only the achievement-oriented leadership style significantly influence job satisfaction. The

results of this test can be interpreted that team members will feel job satisfaction if team leaders apply an achievement-oriented leadership style in the team an audit.

Compared to the other three types of leadership styles, achievement-oriented leadership styles are more flexible to various situational factors. According to Wofford and Srinivasan (1983), achievement-oriented leadership style is suitable applied to the conditions: (1) the characteristics of the task structured and unstructured ; (2) subordinates who practice or are not trained; (3) broad or limited formal authority; and (4) work teams with networks Strong social and achievement-oriented organizational culture. In something, an audit team characterizes these conditions, for example in a division of tasks. The division of tasks is adjusted to the audit objectives.

Each team member is expected to complete the work for which they are responsible. the role of the team leader here is to provide challenges in achieving goals to team members and show confidence that they can achieve that. Team leaders can trust that they can achieve these goals. team leaders can delegate tasks and allow team members to work and make their own decisions. in completing work, the team leader encourages independence and expects team members to like the work for which they are responsible. team leaders can help solve work problems by providing examples of solutions.

Auditing requires flexibility, adapted to conditions, so that what is needed by team members is clear goals, clear goals, discussions and inputs that can help solve an achievable oriented problem that positively influences team member job satisfaction. thus, the results of this study consistently support the results of previous studies which stated that leadership style has an influence on work, led by Filley, et. al. (1976); Schriesheim and Denisi (1981); weed, et.al. (1976); Pratt and Jiambalvo (1982); and Keller (1989).

### 6.2 The Influence of the Interaction of Leadership Style with Locus of Control on Job Satisfaction

Regression test results showed that the interaction between leadership style and locus of control had a significant positive effect on job satisfaction with a coefficient of  $R^2$  of 0.254. this means that the interaction of leadership style with locus of control can explain 25.40% of job satisfaction variations. the results of this test support the second hypothesis which states that the interaction between leadership

style and locus of control affects job satisfaction. Regression test results also showed that the interaction variables between directive leadership style and locus of control had a significant effect on job satisfaction. This means that the locus of control attribute is a moderating variable so that by entering the locus of control attribute will strengthen the influence of the directive leadership style on job satisfaction.

The directive leadership style in the Path-Goal model is best applied to situations: (1) unclear task objectives; (2) limited formal authority; (3) work teams with strong social networks; and (4) the characteristics of subordinates who do not have adequate expertise (Wofford and Srinivasan, 1983). The characteristics of the audit team and the personnel in the audit team characterize some of these studies, so it is reasonable that the interaction of directive leadership styles with locus of control has a significant effect on job satisfaction of team members. During an audit assignment, team members are faced with unstructured and complex work, audits programs that are not all applicable in the field, and the different expertise and experience of team members. While team members provide space to do creativity within a framework of deepening and overcoming problems that occur, but because of such problems, it is very possible if the team members do not discuss how to do effective work. Supporting, they only have low expectations for the success of the audit. At times like this, team members ask for directions and clear directions. The direction of the leader with the leadership style by the existing situation. The team leader can help improve the work requested by providing instructions and explanations for the job.

In this case, the team leader makes clear the path to achieving the assignment goals carried out by team members will achieve the achievements expected by team members (goal path). Thus, team members will increase their expectations and subsequently increase their efforts at work. With the locus of control's characteristics, the behavior of team members who have an internal locus of control will be different from the external in addressing situational factors with a directive leadership style. Team Members with internal locus of control will tend to behave proactively because they have confidence that audit assignments are a responsibility answer. They will immediately follow the path given by the team leader. Whereas team members with external locus of control will tend to be passive because they believe that the assignment is luck or chance. Therefore, the team leader with

style directive leadership will encourage team members who have a locus of external control by giving them more specific instructions can easily run a job.

### 6.3 Effects of Leadership Style Interaction with Cognitive Style on Job Satisfaction

Regression test results indicate that the interaction between leadership styles and cognitive style does not affect job satisfaction. Significance test The individual also shows that the interaction variable is not significant statistically. This means cognitive style is not a variable moderating, so cognitive style cannot strengthen the influence of style leadership on job satisfaction. Thus, this study does not managed to support the third hypothesis which states that the interaction between leadership style and cognitive style affect job satisfaction.

Other studies as a comparison of these results are difficult to obtain, because indeed research on cognitive style in responding to leadership style someone is still very limited. Some research on cognitive style has been done, but not directly related to leadership, as research conducted by Hough and Ogilvie (2005). These studies link more between cognitive style with the process of gathering information for decision making.

### 6.4 Things That Need Attention

In addition to the results of the partial regression test as stated in point 5.1. to 5.3, a thorough analysis of the four results of the regression test shows some things that need attention, namely; (1) value  $R^2$  of the regression equation relatively low; (2) leadership style is only able to explain 20% of variations in satisfaction, and (3) cognitive style is not a variable individual moderating, but must be together with the locus of control.

First, the four regression models show relatively low R values. Tatas how the 20% competition ends. Statistically, 'R' wears a relatively low mask. The bigchange in the data in-some studies show that this study collects, that is, circular data. Dangerous level investigation commands for variables analyzed in the shortcoming the data obtaine is data minimum. It's relatively low, but it's either large or rather low depending on the variety of server data attention.

The decline in this study is relatively low because of the change in sizeone's appearance. Field survey of variables being investigated. There are most differences. There's an auditor on the conveyor.

Different educational and audit experiences are also different. And there's a look order as a predictor dynamic. We replaced the audit team instead of the leader team. I think the situation is hulk because of the Change in Leadership20s. There is a significant difference in the level of satisfaction of the team members.

Second, with R<sup>2</sup> only with a 20% price change in Leadership Potential and Interaction Adjustment in their 20s.Cognitive style can only explain about 20% of the variation in job satisfaction of team members, while the remaining 80% is explained by other factors outside the model. This is because leadership style is not the only factor affecting job satisfaction of team members in the inspectorate team. Many other factors influence job satisfaction of team members in the inspectorate team, but have not been included in the model, such as a fair reward system in accordance with team members, the quality of implementation of supervision carried out by the person in charge, and supporting facilities in assignments (such as space work and computer). These factors are not included in the model because this study does not aim to identify the factors that influence job satisfaction of inspectorate team members. The focus of this research is to analyze the extent of leadership style and its interaction with individual characteristics (locus of control and cognitive style) that affect the satisfaction of team members.

Third, the results of regression tests in Regression Model II show that locus of control is a moderating variable, while the results of regression tests in Model I show that cognitive style is not a moderating variable, but the results of regression tests in Regression Model IV show that the locus of control and cognitive style together are moderating variables. It can be seen that the locus of control can be a moderating variable both individually and together with cognitive style, whereas cognitive style cannot be a stand-alone moderating variable, but must be together with the locus of control.

This, cognitive style is a personality attribute that cannot stand alone in strengthening the influence of leadership style on job satisfaction, but must be together with other personality attributes, which in this study are locus of control To ensure that cognitive style attributes cannot be variables moderating individually, the researcher will reexamine cognitive style variables with residual analysis. Residual analysis aims to examine the effect of deviations (deviations) from an equation model. The objective of analysis is the lack of fit resulting from the deviation of the linear relationship

between the independent variables. Lack of fit is indicated by the residual value in the regression equation.

$$\text{COG} + \text{b1PUAS} + \text{e}$$

If the coefficient value of b1 job satisfaction is negative and significant, this indicates that the cognitive style variable is a moderating variable.

Table 6.1. Coefficients

Model	Unstandardized Coefficients		Standardized Coefficient	t	Sig.
	B	Std. error	Beta		
(Constant)	,629	,521		1,206	,231
PUAS	,006	,011	0,060	,536	,593

This test ensures that the cognitive style attribute is not a moderating factor, so it cannot strengthen or weaken the influence of the leadership style on team members' job satisfaction. This happens because of the lack of fit between leadership style and cognitive style so that cognitive style variables cannot be used as moderating variables. Thus, the results of this test support the results of testing in hypothesis 3 which states that the interaction between leadership style and cognitive style is significant. Job satisfaction does not affect.

## 7 CONCLUSIONS AND SUGGESTIONS

### 7.1 Conclusion

Hypothesis testing results show the following:

1. The achievement leadership style shows a statistically significant effect. This means that the achievement leadership style influences job satisfaction. Thus, when not considering the personality attributes of team members, the application of style, achievement leadership in the inspectorate team will increase job satisfaction felt by team members. These results support the first hypothesis which states that leadership style influences job satisfaction.
2. The interaction of directive leadership styles with locus of control shows a statistically significant effect. This means that locus of control is a moderating factor, so that it can strengthen the influence of force directive leadership to team members' job satisfaction. The results of this test support the second hypothesis which states that the interaction between leadership style and locus of control affects job satisfaction.

3. The interaction of leadership style with cognitive style does not show a statistically significant effect. This means cognitive style isn't is a moderating factor, so it cannot strengthen or weaken the influence of leadership style on team members' job satisfaction. In other words, the influence of leadership style on team member job satisfaction does not depend on the cognitive style of team members. This result does not support the third hypothesis which states that the interaction between leadership style and cognitive style influences job satisfaction.

## 7.2 Suggestion

When not considering aspects of locus of control and cognitive style from team members, this research successfully found that leadership style achievement has a positive effect on job satisfaction of team members in the inspectorate team. By providing clear goals accompanied by a delegation of tasks and the greater the responsibility to the team members, the job satisfaction felt by the team members is also higher. Whereas when considering aspects of the locus of control and cognitive style of the members of this research team managed to find that the directive leadership style had a positive effect on job satisfaction of team members in the inspectorate team.

So that team member job satisfaction is achieved so that work motivation also increases, the effective leadership style is a combination of directive and achievement leadership styles. The directive leadership style provides clear instructions and direction, while the achievement leadership style encourages team members to be independent in each assignment. One example of applying this combination of leadership styles is to make the audit program as concrete as possible, but gives the team members the freedom to be creative in deepening and expanding in the field.

The results of this study are expected to be input for the Regional Inspectorate to make efforts to make policies in forming teams to increase job satisfaction received by team members through situational factors consisting of many aspects such as authoritarianism, abilities, task structure, formal authority systems and norms and group dynamics.

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