

Appendix A  
(Questionnaire)



**GRADUATE SCHOOL OF BUSINESS  
FACULTY OF BUSINESS AND ACCOUNTANCY  
UNIVERSITY OF MALAYA**

***“The Factors Influencing Quality Environment (5S) Internal Audit towards Company Operational Performance”***

Dear Sir/ Madam,

The survey is conducted as a requirement for the completion of dissertation for Master of Business Administration (MBA), University of Malaya. The purpose of this research is to evaluate the factors that influencing of Quality Environment (5S) Internal Audit towards Company Operational Performance.

Please be assured that your response to each question in this questionnaire will be kept strictly confidential. The strict ethic guideline of University of Malaya will ensure anonymity is maintained at all times. Individual participants will not be identified in the analysis as only aggregated result will be analyzes and presented. Please also read each question carefully and answer it to the best of your ability. There are no correct or incorrect responses: we are merely interested in your personal point of view.

**In making the rating, please remember the following points:**

1. Please answer each of the statements related to the questions by ticking  along side the number that best describes your answer.
2. Some of the statements may appear to be similar, but they do address somewhat different issues. Please read each statement carefully.
3. Be sure to answer all items – do not omit any.
4. Never tick more than one number or box for each scale.

Thank you for your time and participation. If you have any enquiries, please do not hesitate to email me at [noor\\_aishah@mpc.gov.my](mailto:noor_aishah@mpc.gov.my) or [scorpsha@yahoo.com](mailto:scorpsha@yahoo.com)

**Once you have completed this survey, please send them to:**

**Noor Aishah Hj. Hassan, (before 4th November 2011)**

Please fax to 03-7955 1824 or email to [noor\\_aishah@mpc.gov.my](mailto:noor_aishah@mpc.gov.my) / [scorpsha@yahoo.com](mailto:scorpsha@yahoo.com)

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**Section A:** Using the 5-scale point below, please indicate by ticking  to what extent do you agree with the following claims in regards to number of resources in influencing Quality Environment (5S) Internal Audit.

1 Strongly Disagree	2 Disagree	3 Neither Disagree nor Agree	4 Agree	5 Strongly Agree
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No.	Claims	1	2	3	4	5
1	No. of auditors influences 5S Internal Audit activities in being effective.					
2	Criteria's of auditor selection affects the 5S Internal Audit activities.					
3	Experience in other areas of auditing influences 5S Internal Audit activities.					
4	Auditor's knowledge, skill and ability affect 5S Internal Audit activities.					
5	The frequency of audit (no. of audit) affects 5S Internal Audit activities.					
6	The length of audit gives impact on 5S Internal Audit activities.					
7	No. of 5S training influence 5S Internal Audit activities					
8	Adequate no. of allocation (budget) influences 5S Internal Audit activities.					
9	Commitment of top management affects 5S Internal Audit activities.					
10	Commitment of auditee determines 5S Internal Audit activities in being effective.					

**Section B:** To what extent do you agree with the following claims in relation to level of auditor competencies influencing Quality Environment (5S) Internal Audit?

1 Strongly Disagree	2 Disagree	3 Neither Disagree nor Agree	4 Agree	5 Strongly Agree
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No.	Claims	1	2	3	4	5
1	The ability of auditor in applies 5S standard criteria affects 5S Internal Audit activities.					
2	The ability of auditor in determines objectives of audit influences 5S Internal Audit activities.					
3	The ability of auditor in determines scope of audit affects 5S Internal Audit activities.					
4	The ability of auditor to identify non conformance of QE influences 5S Internal Audit activities.					
5	The ability of auditors to communicate audit findings affects 5S Internal Audit activities.					
6	The ability of auditors to gives recommendation for improvement determines 5S Internal Audit activities.					
7	The ability of auditors in controlling audit session determines 5S Internal Audit activities.					
8	The ability of auditors in applies knowledge on QE					

	and other related subject matter influences 5S Internal Audit activities.					
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**Section C:** To what extent do you agree with the following claims in with regards audit report in influencing Quality Environment (5S) Internal Audit?

1 Strongly Disagree	2 Disagree	3 Neither Disagree nor Agree	4 Agree	5 Strongly Agree
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No.	Claims	1	2	3	4	5
1	Perception on audit report produced enhance 5S Internal Audit effectiveness					
2	Perception on positive language used in audit report influence 5S Internal Audit effectiveness					
3	Perception on duration of report produced improve the effectiveness of 5S Internal Audit					
4	Perception on clarity of audit findings affects the effective of 5S Internal Audit					
5	Perception on audit recommendation strengthen 5S Internal Audit effectiveness					
6	Perception on documented audit report improve the effective of 5S Internal Audit					
7	Perception on standard of audit reporting affect the 5S internal audit being effective					
8	Perception on responsive to auditee background, education and position strengthen 5S Internal Audit effectiveness					

**Section D:** To what extent do you agree that 5S Internal Audit is expected to impact on company operational performance?

No.	Claims	1	2	3	4	5
1	Increase company productivity					
2	Improve company quality of products and services					
3	Reduce company cost of operation (i.e electricity cost)					
4	Improve delivery time for company					
5	Increase employee morale and motivation					
6	Strengthen company safety and health					
7	Helps company to increase customer satisfaction					
8	Encourage continuous improvement or <i>kaizen</i> initiatives					
9	Able to create productive and systematic work environment					

DEMOGRAPHIC PROFILE

<p><b>1. Age</b></p> <p><input type="checkbox"/> Under 20 years</p> <p><input type="checkbox"/> 21-29 years</p> <p><input type="checkbox"/> 30-39 years</p> <p><input type="checkbox"/> 40-49 years</p> <p><input type="checkbox"/> 50-59 years</p> <p><input type="checkbox"/> 60 and above</p>	<p><b>2. Gender</b></p> <p><input type="checkbox"/> Male</p> <p><input type="checkbox"/> Female</p>	<p><b>3. Education Level</b></p> <p><input type="checkbox"/> SPM</p> <p><input type="checkbox"/> Diploma</p> <p><input type="checkbox"/> Bachelor</p> <p><input type="checkbox"/> Master</p> <p><input type="checkbox"/> Doctorate</p> <p><input type="checkbox"/> Professional Qualification</p>	<p><b>4. Working Experience</b></p> <p><input type="checkbox"/> Less than 5 years</p> <p><input type="checkbox"/> 6-10 years</p> <p><input type="checkbox"/> 11-15 years</p> <p><input type="checkbox"/> 16- 20 years</p> <p><input type="checkbox"/> More than 20 years</p>
<p><b>5. Job Title</b></p> <p><input type="checkbox"/> Supervisor</p> <p><input type="checkbox"/> Line Leader</p> <p><input type="checkbox"/> Executive</p> <p><input type="checkbox"/> Manager</p> <p><input type="checkbox"/> Senior Manager</p> <p><input type="checkbox"/> Director</p>	<p><b>6. Industry</b></p> <p><input type="checkbox"/> Agriculture/ oil and gas</p> <p><input type="checkbox"/> Electric/ Electronics</p> <p><input type="checkbox"/> Service/ Retails</p> <p><input type="checkbox"/> IT/ IS</p> <p><input type="checkbox"/> Manufacturing</p> <p><input type="checkbox"/> Healthcare</p>	<p><b>7. Size of company</b></p> <p><input type="checkbox"/> MNC</p> <p><input type="checkbox"/> Big</p> <p><input type="checkbox"/> Medium</p> <p><input type="checkbox"/> Small</p> <p><input type="checkbox"/> Enterprise</p>	<p><b>8. Position in 5S Committee</b></p> <p><input type="checkbox"/> Head of Audit</p> <p><input type="checkbox"/> Internal Auditor</p>

The questions in the survey may not be all-embracing and comprehensive. Therefore, have afforded you an opportunity to report some things you may want to say about your job, organization and 5S Internal Audit. Please make any additional comments (if any):

*\*please use English or Bahasa Malaysia*

I sincerely appreciate your time and cooperation.

**Please check to make sure that you have not skipped any questions inadvertently.**

Thank you.

Appendix B  
(SPSS Analysis)

## A. Reliability Analysis – Cronbach Alpha

**Case Processing Summary**

		N	%
Cases	Valid	83	100.0
	Excluded <sup>a</sup>	0	.0
	Total	83	100.0

a. Listwise deletion based on all variables in the procedure.

**Reliability Statistics**

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.804	.906	35

**Item-Total Statistics**

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item- Total Correlation	Squared Multiple Correlation	Cronbach's Alpha if Item Deleted
No. of Auditor	139.0361	165.084	.227	.	.802
Auditor Selection	138.9759	162.463	.368	.	.798
Experience	139.0241	158.024	.587	.	.792
KSA	138.7711	156.545	.599	.	.791
No. of Audit	139.0482	163.924	.314	.	.800
Audit Lenght	139.2651	158.563	.470	.	.794
No. of Training	139.0964	158.869	.498	.	.794
No. of Budget	139.1807	158.418	.385	.	.796
T_Mgmt_Cmtnt	138.5301	162.277	.426	.	.797
Auditee_Cmtnt	138.6024	162.657	.454	.	.797
Applies_Std	138.9157	160.395	.523	.	.795
Determine_Obj	138.9277	163.946	.337	.	.800
Determine_Scope	138.9759	161.438	.449	.	.796
Identify_NCR	139.0120	163.158	.294	.	.800
Comm_Result	138.7952	161.848	.430	.	.797
Give_Recommendation	138.8193	162.540	.384	.	.798
Control_Audit_Session	139.0964	161.113	.446	.	.796
Applies_Other_Knowledge	138.8795	161.400	.460	.	.796
Perception_A_Report	139.0602	162.228	.422	.	.797
Perception_Positive_Langu age	139.1687	161.996	.428	.	.797
Perception Audit Duration	139.3133	161.315	.389	.	.797
Clarity Audit Findings	139.0000	163.220	.301	.	.800
Audit Recommendation	138.8554	164.003	.425	.	.799
Documented Audit Report	138.9639	162.304	.405	.	.798
Std_Audit_Report	138.5663	144.932	.048	.	.907
Auditee Background	139.2651	158.563	.497	.	.794
Increase Productivity	138.8193	160.394	.510	.	.795
Improve Quality	138.8434	160.256	.528	.	.795
Reduce Cost	138.9157	163.810	.277	.	.800
Improve Delivery Time	138.9157	163.078	.352	.	.799
Increase Morale	138.7952	162.165	.453	.	.797
Strengthen Safety	138.7108	163.062	.415	.	.798
Increase Cust_Satisfaction	138.9639	162.621	.386	.	.798
Encourage Kaizen	138.7349	161.392	.498	.	.796
Creates Systematic Environment	138.5663	161.468	.552	.	.796



## B. Test of Normality

### Descriptive Statistics

	N	Mean	Std. Deviation	Skewness		Kurtosis	
	Statistic	Statistic	Statistic	Statistic	Std. Error	Statistic	Std. Error
No. of Auditor	83	3.9759	.71527	-.374	.264	.135	.523
Auditor Selection	83	4.0361	.72323	-.451	.264	.179	.523
Experience	83	3.9880	.75698	-.844	.264	1.105	.523
KSA	83	4.2410	.83506	-1.255	.264	2.127	.523
No. of Audit	83	3.9639	.67074	-.455	.264	.720	.523
Audit Lenght	83	3.7470	.88129	-.462	.264	-.360	.523
No. of Training	83	3.9157	.81457	-1.091	.264	1.916	.523
No. of Budget	83	3.8313	1.05714	-.542	.264	-.636	.523
T_Mgmt_Cmntnt	83	4.4819	.65073	-1.156	.264	1.444	.523
Auditee_Cmntnt	83	4.4096	.58510	-.387	.264	-.699	.523
Applies_Std	83	4.0964	.67380	-.851	.264	1.976	.523
Determine_Obj	83	4.0843	.62868	-.365	.264	.756	.523
Determine_Scope	83	4.0361	.68869	-.276	.264	-.095	.523
Identify_NCR	83	4.0000	.79633	-.594	.264	.150	.523
Comm_Result	83	4.2169	.68161	-.538	.264	.224	.523
Give_Recommendation	83	4.1928	.68890	-.501	.264	.109	.523
Control_Audit_Session	83	3.9157	.71916	-.276	.264	-.051	.523
Applies_Other_Knowledge	83	4.133	.6766	-.650	.264	1.116	.523
Perception_A_Report	83	3.9518	.66081	-.988	.264	2.330	.523
Perception_Positive_Language	83	3.8434	.67140	-.550	.264	.837	.523
Perception Audit Duration	83	3.6988	.79226	-.006	.264	-.514	.523
Clarity Audit Findings	83	4.0120	.77293	-.995	.264	2.281	.523
Audit Recommendation	83	4.1566	.50563	.274	.264	.519	.523
Documented Audit Report	83	4.0482	.67902	-.538	.264	.842	.523
Std_Audit_Report	83	3.9639	.63334	-.562	.264	1.380	.523
Auditee Background	83	3.7470	.83875	-.124	.264	-.606	.523
Valid N (listwise)	83						

**Tests of Normality**

	Kolmogorov-Smirnov <sup>a</sup>			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
No. of Auditor	.297	83	.000	.822	83	.000
Auditor Selection	.287	83	.000	.820	83	.000
Experience	.338	83	.000	.782	83	.000
KSA	.252	83	.000	.779	83	.000
No. of Audit	.329	83	.000	.794	83	.000
Audit Lenght	.288	83	.000	.853	83	.000
No. of Training	.348	83	.000	.785	83	.000
No. of Budget	.214	83	.000	.864	83	.000
T_Mgmt_Cmtnt	.341	83	.000	.715	83	.000
Auditee_Cmtnt	.301	83	.000	.731	83	.000
Applies_Std	.335	83	.000	.744	83	.000
Determine_Obj	.324	83	.000	.773	83	.000
Determine_Scope	.286	83	.000	.813	83	.000
Identify_NCR	.283	83	.000	.831	83	.000
Comm_Result	.275	83	.000	.792	83	.000
Give_Recommendation	.273	83	.000	.798	83	.000
Control_Audit_Session	.294	83	.000	.829	83	.000
Applies_Other_Knowledge	.302	83	.000	.777	83	.000
Perception_A_Report	.384	83	.000	.715	83	.000
Perception_Positive_Langu age	.351	83	.000	.787	83	.000
Perception Audit Duration	.238	83	.000	.857	83	.000
Clarity Audit Findings	.313	83	.000	.798	83	.000
Audit Recommendation	.405	83	.000	.677	83	.000
Documented Audit Report	.315	83	.000	.791	83	.000
Std_Audit_Report	.354	83	.000	.761	83	.000
Auditee Background	.233	83	.000	.866	83	.000

a. Lilliefors Significance Correction

### C. Descriptive Analysis - Frequency

#### Age

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	21-29 years	16	19.3	19.3	19.3
	30-39 years	27	32.5	32.5	51.8
	40-49 years	30	36.1	36.1	88.0
	50-59 years	10	12.0	12.0	100.0
	Total	83	100.0	100.0	

#### Gender

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Male	59	71.1	71.1	71.1
	Female	24	28.9	28.9	100.0
	Total	83	100.0	100.0	

#### Educational Level

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	SPM	7	8.4	8.4	8.4
	Diploma	25	30.1	30.1	38.6
	Bachelor	46	55.4	55.4	94.0
	Master	4	4.8	4.8	98.8
	Professional Qualification	1	1.2	1.2	100.0
	Total	83	100.0	100.0	

#### Working Experience

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Less than 5 years	8	9.6	9.6	9.6
	6-10 years	16	19.3	19.3	28.9
	11-15 years	29	34.9	34.9	63.9
	16-20 years	13	15.7	15.7	79.5
	More than 20 years	17	20.5	20.5	100.0
	Total	83	100.0	100.0	

#### Job Title

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Supervisor	14	16.9	16.9	16.9
	Line Leader	4	4.8	4.8	21.7
	Executive	29	34.9	34.9	56.6
	Manager	31	37.3	37.3	94.0
	Senior Manager	4	4.8	4.8	98.8
	Director	1	1.2	1.2	100.0
	Total	83	100.0	100.0	

#### Industry

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Agriculture, Oil and Gas	4	4.8	4.8	4.8
	Electric and Electronic	14	16.9	16.9	21.7
	Service, Retails	16	19.3	19.3	41.0
	Manufacturing	41	49.4	49.4	90.4
	Healthcare	8	9.6	9.6	100.0
	Total	83	100.0	100.0	

**Size of Company**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	MNC	5	6.0	6.0	6.0
	Big	24	28.9	28.9	34.9
	Medium	44	53.0	53.0	88.0
	Small	10	12.0	12.0	100.0
	Total	83	100.0	100.0	

**Position in 5S Committee**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Head of Internal Audit	46	55.4	55.4	55.4
	Internal Auditor	37	44.6	44.6	100.0
	Total	83	100.0	100.0	

**D. Pearson Correlations Analysis**

**Correlations**

		Experience	KSA	Comm_ Result	Give_Recom mendation	Clarity Audit Findings	Increase Productivity
Experience	Pearson Correlation	1	.603**	.360**	.098	.292**	.379**
	Sig. (2-tailed)		.000	.001	.378	.007	.000
	N	83	83	83	83	83	83
KSA	Pearson Correlation	.603**	1	.378**	.279	.241*	.427**
	Sig. (2-tailed)	.000		.000	.011	.028	.000
	N	83	83	83	83	83	83
Comm_ Result	Pearson Correlation	.360	.378	1	.377	.342	.196
	Sig. (2-tailed)	.001	.000		.000	.002	.076
	N	83	83	83	83	83	83
Give_Recomm endation	Pearson Correlation	.098	.279	.377	1	.179	.178
	Sig. (2-tailed)	.378	.011	.000		.106	.108
	N	83	83	83	83	83	83
Clarity Audit Findings	Pearson Correlation	.292**	.241*	.342**	.179	1	-.073
	Sig. (2-tailed)	.007	.028	.002	.106		.511
	N	83	83	83	83	83	83
Increase Productivity	Pearson Correlation	.379**	.427**	.196	.178	-.073	1
	Sig. (2-tailed)	.000	.000	.076	.108	.511	
	N	83	83	83	83	83	83

\*\* . Correlation is significant at the 0.01 level (2-tailed).

\* . Correlation is significant at the 0.05 level (2-tailed).

## E. Regression Analysis -ANOVA

**Model Summary**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.601 <sup>a</sup>	.361	.272	.58783

a. Predictors: (Constant), Auditee\_Cmtnt, No. of Auditor, No. of Training, No. of Budget, No. of Audit, Audit Lenght, Auditor Selection, KSA, T\_Mgmt\_Cmtnt, Experience

**ANOVA<sup>b</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	14.036	10	1.404	4.062	.000 <sup>a</sup>
	Residual	24.879	72	.346		
	Total	38.916	82			

a. Predictors: (Constant), Auditee\_Cmtnt, No. of Auditor, No. of Training, No. of Budget, No. of Audit, Audit Lenght, Auditor Selection, KSA, T\_Mgmt\_Cmtnt, Experience

b. Dependent Variable: Increase Productivity

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.853	.702		2.641	.010
	No. of Auditor	-.007	.106	-.007	-.061	.951
	Auditor Selection	.089	.113	.093	.783	.436
	Experience	.061	.128	.067	.477	.635
	KSA	.252	.112	.306	2.245	.028
	No. of Audit	-.200	.122	-.195	-1.641	.105
	Audit Lenght	.279	.087	.357	3.221	.002
	No. of Training	.069	.107	.081	.641	.524
	No. of Budget	-.115	.075	-.177	-1.534	.129
	T_Mgmt_Cmtnt	.044	.140	.042	.316	.753
	Auditee_Cmtnt	.094	.135	.080	.698	.487

a. Dependent Variable: Increase Productivity

**Variables Entered/Removed<sup>b</sup>**

Model	Variables Entered	Variables Removed	Method
1	Applies_Other_Knowledge, Control_Audit_Session, Give_Recommendation, Identify_NCR, Comm_Result <sup>a</sup>		Enter

a. All requested variables entered.

b. Dependent Variable: Creates Systematic Environment

**Model Summary**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.429 <sup>a</sup>	.184	.131	.52994

a. Predictors: (Constant), Applies\_Other\_Knowledge, Control\_Audit\_Session, Give\_Recommendation, Identify\_NCR, Comm\_Result

**ANOVA<sup>b</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	4.882	5	.976	3.477	.007 <sup>a</sup>
	Residual	21.624	77	.281		
	Total	26.506	82			

a. Predictors: (Constant), Applies\_Other\_Knowledge, Control\_Audit\_Session,

Give\_Recommendation, Identify\_NCR, Comm\_Result

b. Dependent Variable: Creates Systematic Environment

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.689	.530		5.069	.000
	Identify_NCR	-.089	.083	-.125	-1.077	.285
	Comm_Result	.001	.098	.001	.012	.991
	Give_Recommendation	.194	.095	.235	2.041	.045
	Control_Audit_Session	.039	.087	.049	.444	.659
	Applies_Other_Knowledge	.277	.097	.329	2.846	.006

a. Dependent Variable: Creates Systematic Environment

**Model Summary**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.480 <sup>a</sup>	.230	.180	.61347

a. Predictors: (Constant), Std\_Audit\_Report, Audit Recommendation, Perception\_A\_Report, Clarity Audit Findings, Documented Audit Report

**ANOVA<sup>b</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	8.660	5	1.732	4.602	.001 <sup>a</sup>
	Residual	28.978	77	.376		
	Total	37.639	82			

a. Predictors: (Constant), Std\_Audit\_Report, Audit Recommendation, Perception\_A\_Report,

Clarity Audit Findings, Documented Audit Report

b. Dependent Variable: Improve Quality

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.815	.670		2.710	.008
	Perception_A_Report	.413	.130	.403	3.172	.002
	Clarity Audit Findings	-.232	.104	-.265	-2.226	.029
	Audit Recommendation	.459	.150	.342	3.065	.003
	Documented Audit Report	-.086	.120	-.086	-.716	.476
	Std_Audit_Report	.021	.015	.139	1.386	.170

a. Dependent Variable: Improve Quality

**Model Summary**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.718 <sup>a</sup>	.515	.290	.58032

a. Predictors: (Constant), Auditee Background, Clarity Audit Findings, Std\_Audit\_Report, T\_Mgmt\_Cmtnt, No. of Auditor, Determine\_Obj, No. of Training, Documented Audit Report, Give\_Recommendation, Applies\_Other\_Knowledge, Auditee\_Cmtnt, Control\_Audit\_Session, Audit Recommendation, No. of Budget, Identify\_NCR, Comm\_Result, Applies\_Std, No. of Audit, Perception\_Positive\_Language, Audit Lenght, Auditor Selection, KSA, Perception Audit Duration, Perception\_A\_Report, Experience, Determine\_Scope

**ANOVA<sup>b</sup>**

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	20.057	26	.771	2.291	.005 <sup>a</sup>
	Residual	18.859	56	.337		
	Total	38.916	82			

a. Predictors: (Constant), Auditee Background, Clarity Audit Findings, Std\_Audit\_Report, T\_Mgmt\_Cmtnt, No. of Auditor, Determine\_Obj, No. of Training, Documented Audit Report, Give\_Recommendation, Applies\_Other\_Knowledge, Auditee\_Cmtnt, Control\_Audit\_Session, Audit Recommendation, No. of Budget, Identify\_NCR, Comm\_Result, Applies\_Std, No. of Audit, Perception\_Positive\_Language, Audit Lenght, Auditor Selection, KSA, Perception Audit Duration, Perception\_A\_Report, Experience, Determine\_Scope

b. Dependent Variable: Increase Productivity

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.577	.900		1.752	.085
	No. of Auditor	-.048	.143	-.049	-.332	.741
	Auditor Selection	.198	.154	.208	1.286	.204
	Experience	.083	.151	.091	.548	.586
	KSA	.291	.125	.352	2.316	.024
	No. of Audit	-.128	.156	-.124	-.819	.416
	Audit Lenght	.267	.110	.342	2.434	.018
	No. of Training	.110	.131	.130	.839	.405
	No. of Budget	-.064	.088	-.099	-.734	.466
	T_Mgmt_Cmtnt	-.035	.149	-.033	-.233	.817
	Auditee_Cmtnt	.147	.144	.124	1.017	.313
	Applies_Std	.046	.142	.045	.322	.749
	Determine_Obj	-.042	.197	-.038	-.213	.832
	Determine_Scope	-.337	.187	-.337	-1.802	.077
	Identify_NCR	.004	.124	.004	.031	.975
	Comm_Result	-.039	.140	-.038	-.278	.782
	Give_Recommendation	.058	.132	.058	.437	.664
	Control_Audit_Session	.131	.128	.137	1.024	.310
	Applies_Other_Knowledge	.126	.129	.124	.979	.332
	Perception_A_Report	.068	.173	.065	.395	.694
	Perception_Positive_Language	-.067	.145	-.065	-.458	.649
	Perception Audit Duration	.133	.139	.153	.958	.342
	Clarity Audit Findings	-.295	.138	-.330	-2.129	.038
	Audit Recommendation	.243	.180	.178	1.350	.182
	Documented Audit Report	-.086	.146	-.085	-.589	.558
	Std_Audit_Report	.017	.016	.112	1.055	.296
	Auditee Background	-.153	.115	-.186	-1.331	.189

a. Dependent Variable: Increase Productivity