The Effect Of Good Corporate Governance In Accounting On Muzakki Satisfaction At Amil Zakat Institution (Laz Dpu) Of East Kalimantan,Samarinda Branch-Indonesia

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Abstract: This study aimed to (a) know, analyze, and examine whether competence, honesty, discipline, recording, responsibility, and transparency significantly affected the satisfaction of Muzakki at Amil Zakat Institution (LAZ) of Community-Caring Funds (DPU) in the region of East Kalimantan province, Samarinda Branch. This study used quantitative and qualitative research methods. The results of the study using a quantitative method found that competence, honesty, discipline, recording, responsibility, and transparency significantly affect the satisfaction of Muzakki. On another side, the results of the study using a qualitative method obtained that honesty and transparency are the sources of any sources of Zakat management activities. In conclusion, both simultaneously and partially, the results of this study indicate a significant effect on the satisfaction of Muzakki at Amil Zakat Institution (LAZ) of Community-Caring Funds (DPU) of East Kalimantan, Samarinda Branch.

Keywords: good corporate governance, accounting affecting muzakki satisfaction

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1. INTRODUCTION

This study was made after identifying the problems faced by the researchers. Subsequently, deriving from the problems, there were some indicators emerging (Hasiara, 2017; Jogi-yantor, 2011; and Sugiyono, 2015). The indicators were then changed into items presented in the research statements, in the form of questionnaires. From the questionnaires, validity and reliability tests were undertaken on a small scale. If the results of the validity and reliability tests are good, this proposal is worthy to continue (see Appendix). According to Jogiayanto (2011) and Sarjono (2011:53), validity and reliability tests serve as a pilot project in which whether or not the project can be conducted highly depends on the validity and reliability tests using a small scale. Based on the results of validity and reliability tests on a small scale, it can be known whether the project is feasible to do. Actually, Good Corporate Governance (GCG) has various interpretations due to the different understandings and points of view among experts. However, corporate governance is not only related to as a good corporate governance effort in terms of literature but also extends to a good public policy model (Syukron, 2013:65). Meanwhile, Hasiara (2017) defined Good Corporate Governance (GCG) as an effort to improve all activeties for the welfare of many people. Some empirical studies related to the object of this study, e.g. Syukron (2013:65) have stated that Good Corporate Governance in Accounting has an effect on the satisfaction of Muzakki at Amil Zakat Institution (LAZ DPU), Samarinda Branch, East Kalimantan, Indonesia.

The variables used in relation to accounting activities were employee competence, honesty, discipline, recording, responsibility, transparency, patience, and confidence in Muzakki satisfaction. The reason why this study used a qualitative approach with religious domain was that the Muslim population is the largest population in Indonesia and even in the world (Indonesian Survey Institution, 2006). This large number shows that the potential of Indonesian Muslims is also great if viewed from various aspects, either from the human resources, politics, or socio-economics. All these variables are the activation of Good Corporate Governance (GCG). The economic potential of Muslims in Indonesia cannot be separated from Zakat because Zakat is one Islamic pillar that is closely related to economic factors. In simply calculation, if the Muslim population of Indonesia reaches 187 million people (85% of 220 million), the potential of Zakat Fitrah to be collected can amount to 1.9 trillion per year, not to mention the potential of Zakat Maal. If this amount is managed well and directed, it can be made sure that Zakat will be a manifest. Samarinda City is the Capital City of East Kalimantan Province and one of the cities with a quite dense population. Therefore, Samarinda is the first choice for the association of Community-Caring Funds (DPU) to open its branch. The number of Muslims in Samarinda is 704,207 people (Central Bureau of Statistics, 2011) but only 598,576 people are estimated to be able to pay Zakat (85% of the total Muslims in Samarinda). It can be proved from the total number of associations engaged in Amil Zakat Institution (LAZ) of Community-Caring Funds (DPU) of East Kalimantan, Samarinda Branch.

2. LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

The main theory associated with Corporate Governance is stewardship theory and agency theory (Chinn, 2000). Stewardship theory is built on the philosophical assumption of human nature saying that humans essentially want to behave positively, record anything, and become trustworthy, responsible, honest, transparent, and reliable to others. Corporate Governance is not only related to as a good

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corporate governance effort in terms of literature but also extends to a good public policy model (Syukron, 2013:65).

2.1 Muzakki Satisfaction (MS) (Y1)
Satisfaction derives from the Latin word of "Satis" which means quite good/ sufficient and "fasio" which means doing/-making/carrying out something for the benefaction of people. Simply defined, satisfaction is a fulfilling effort to make something good and sufficient (Anastasia and Eddy Susanto, 2013). Meanwhile, Kotler (2004) defined satisfaction as a comforting feeling when comparing expectations with the reality achieved. Furthermore, Hana (2014) explained that to provide satisfaction and delight to customers, a company (management) must understand the things that make the satisfaction become possible to realize. Numberi and Setyawan (2013) and Masniar (2009) stated that to create customer satisfaction, a company must have a good commitment to its customers. On another side, Rahmawati (2013) described that satisfaction is a person's feeling after paying attention and comparing the performance of products/ goods and services he gets to what he expects. The indicators of satisfaction include (1) the comparison between plans and satisfaction, (2) the comparison between expectations and satisfaction, and (3) the comparison between goals and satisfaction.

2.2 Employee Competence (X1)
Ali, et al. (2016), Wijayanti, et al. (2015), and Oemar (2013) stated that competence is the ability to carry out a work based on the skill and understanding on the work itself. Meanwhile, according to the results of Oemar (2013)'s research, employees who have good competence have a significant effect on the work result or performance of an individual. Thus, knowledge and skills are causally related in fulfilling the required criteria for occupying a given position. From the above understanding, it can be concluded that competence is the ability or skill that is inherent in a person.

2.3 Honesty (X2)
Honesty serves as a medium for the implementation of regional government financial accounting. Presentation of financial statements of local government can be said reliable if it is made honestly. Honesty can only be realized if it starts with good intentions (Emosda, 2011; Taylor, 2008: 117-118). The above definition shows that an intention comes from the faith and belief of the regional government apparatus, starting from the devotion or loyalty that is made of obedience to God Almighty. Furthermore, Tasmara (2006) and Miftah (2007) argued that honesty is related to sincerity and purity of heart because honesty is a sacred flame of fire growing from the deepest heart and not infested with the stain of evil. Meanwhile, Boree (2008: 208) stated that honesty in employees' selves can lead to their intelligence. Moreover, Triyuwono (1006: 69-70) divided honesty into five approaches as follows: the first is honesty attributed to apparatus; the second is the apparatus ability to see the economic status of society; the third is the sensitivity that is inherent in apparatus for making cooperation. The fourth is characteristics in the communication between related departments. The fifth is the apparatus ability to distribute or spread economic information that is essentially related to the establishment of ethical values and morality of government and private apparatus.

2.4 Discipline (X3)
Dictionary of Indonesian Language (2007) explains that discipline is (1) code of conduct (at school, office, military, etc.), (2) obedience (subservience) to rules of discipline, and (3) a field of study that has particular objects and systems. According to Subandi (2011) and Tasmara (2006), discipline is a culture or habit that can create complex spaces, have functional and hierarchical architectural properties, and repeats constantly. Discipline attitudes must be part of the formulation strategy of reaching goals to be achieved (Government Regulation No.53 of 2010). Implementation is a connecting chain between plans, desires and the realization. When work discipline is implemented, it will have a positive value for all components of the activity assessment.

2.5 Recording (X4)
A recording is an activity a person undertakes in relation to works for employees who are placed in the field of Accounting, and such works are done repeatedly. (Hasiara, 2014). Harahap (2007), Yusuf and Nurihsan (2008), and Azwar (2009) explained that recording is a behavior of human activity that has a very wide span From the above description, it can be concluded that all behaviors of human activities, both observed directly and indirectly, must be recorded properly and accurately.. The Qur'an in Surah Al-Baqarah [285] states that we (humans) should make a recording of all muamalah things because such a recording is able to avoid us from being slandered.

2.6 Responsibility (X5)
Azheri (2012:86) defined responsibility as taking charge of obligations and including decisions, skills, competence, and abilities. Moreover, Salam (in Azheri, 2012: 86) revealed: "responsibility is considered as having the character of a free moral agent, capable of determining one's act, capable deterred by consideration of sanction or consequencess". According to the two interpretations above, it can be noted two things as follows: (1) there should be a capability to establish an action, and (2) there should be a capability to assume the risk of an act. The words of "having the character" mean that there is a demand in the form of necessity or obligation within which there also contains a meaning of morale and character responsibility. According to Purnamasari and Darma (2015), responsibility is a condition in which a company must comply with applicable law in carrying out all the company activities and take charge of all concerned parties. On another side, Wardayati (2011) stated that the indicator used to measure responsibility is obedience to regulations while Umam (2011) revealed that the indicator used to measure responsibility is a Likert scale with 4 points.

2.7 Transparency (X6)
One of the rights of shareholders is that they should be given correct and timely information about the condition of the company. Management should participate in decision-making about fundamental changes occurring in the company, as well as make accurate, correct and transparent disclosure of all the essentials and foundations of the company performance. Arifin (2013) and Andrianto (2007) argued that transparency is a genuine and comprehensive openness providing a place for the active participants of all levels of society in the process of managing public resources. Meanwhile, Azheri (2012) mentioned that transparency is both openness and honesty to

society on the basis that the society has the right to know openly and thoroughly on responsibility. The transparency principle of Hana (2014) states that openness (transparency) of all Muzakki can disclosure the information related to the company management, including the protections the company provides to Muzakki, namely (1) the protection of financiers, (2) the treatment of financiers, (3) the acknowledgement to the rights of stakeholders, (4) timely and accurate disclosure, (5) the existence of a control system (Adha, 2012). Purnamasari and Darma (2015) explained that transparency is the disclosure of information for all stakeholders (interested parties) to know certainly what has and will happen in the decision-making process that is linked to the transparency or openness of both material and non-material information.

3. RESEARCH METHOD

3.1 Research Population
Sugiyono (2015), Jogyanto (2011), Sarjono and Linda (2011), and Suhardi (2015) declared that population is the whole object of research. This research was conducted in Samarinda City, the capital city of East Kalimantan Province. The population used in this research was the community, especially the Muslims (Muzakki) at LAZ DPU in Samarinda City as the capital city of East Kalimantan Province.

3.2 Data Type
The type of data used in this research was quantitative data, emphasizing on theoretical testing through the measurement of research variables using data in the form of numbers. The numbers were then processed and analyzed using statistical procedures. The data used in this research were collected using questionnaires accordingly with the variables of this research.

3.3 Quantitative Approach Data Source
The data used in this study were primary data obtained directly from the respondents through the questionnaires to be then tabulated. The results of the tabulated data were processed through SPSS, both data validity and reliability tests (Sarjono and Winda, 2011; Nugroho, 2013; Mumin, 2014; Suhardi, 2015; and Repository, 2016).

3.4 Quantitative Data Collection Technique
The data used in this study were obtained from the respondents' answers on the distributed questionnaires. The questionnaires were collected through each regional work unit (SKPD). The questionnaires were made in the form of a Likert scale with four alternative answers (Very Agree, Agree, Disagree, Very Disagree) and intervals of 1-4. Therefore, the measurement in this research would also use four scales, covering scale 4 = Very Good/ Very Agree (VG/VA), scale 3 = Good/ Agree (G/ A), scale 2 = Bad/ Disagree, (B/ D) scale 1 = Very Bad/ Very Disagree (VB/ VD).

3.5 Data Analysis Method
To determine whether the data are valid, a validity test must be conducted. According to Ghozali (2013), before data analysis is performed, the data should be first tested for its validity, reliability, and normality.

3.6 Validity Test of Research Instrument
Validity shows the extent to which a measuring instrument used can measure what it is supposed to measure. Based on the results of validity test, any instrument can be said as valid if it is able to measure what it wants to measure (Sugiyono, 2015 and Jogyanto, 2011). The instrument used in the data validity test of this research was the program of IBM SPSS Version 20. Validity test aims to examine to what extent a measuring instrument used is truly measuring what we intend it to measure (validity level) (Sugiyono, 2009; Jogyanto, 2011). Furthermore, Sarjono and Yulianti (2011: 35) stated that validity test is used to examine data quality in relation to the management of Zakat, including employee competence (Ec/ X1), honesty (Hn/X2), discipline (Ds/ X3), recording (Rc/ X4), responsibility (Rs/ X5), transparency (Tp/ X6), and Muzakki satisfaction (Ms/ Y). Before continued with the data analysis, the instrument validity was first tested. The results of the validity test can be seen in Table 1 below.

Table 1. Validity Test of Independent Instrument and Dependend Variables

Statement	Person Correlation	Sig.	Description
Employee Competence (Ec/ X1)	.634**	.000	Valid
Honesty (Hn/X2)	.484**	.000	Valid
Discipline (Ds/X3)	.497**	.000	Valid
Recording (Rc/X4)	.503**	.000	Valid
Responsibility (Rs/X5)	.346**	.000	Valid
Transparency (Tp/X6)	.329**	.000	Valid
Muzakki Satisfaction (Ms/Y)	.540**	.000	Valid

Source: Processed Data of Sugiyono (2011)

3.7 Reliability Test of Research Instrument
Reliability test is conducted to examine the stability and consistency of instruments in measuring concepts. An instrument is said as reliable if it has a value of Cronbach alpha of more than 0.6 (Jogyanto, 2015; Ghozali, 2013). Reliability test shows the consistency level of measuring instruments used to measure the same symptoms. The reliability test results of this research can be seen in the following Table 2.

Table 2. Reliability Test of Independent Instrument and Dependent Variables

Statement	Person Correlation	Sig.	Description
Employee Competence (Kk/X1)	,667	,000	Reliable
Honesty (Hn/X2)	,659	,000	Reliable
Discipline (Ds/X3)	,672	,000	Reliable
Recording (Rc/X4)	,652	,000	Reliable
Responsibility (Rs/X5)	,727	,000	Reliable
Transparency (Tp/X6)	,723	,000	Reliable
Muzakki Satisfaction (Ms/Y)	,677	,000	Reliable

Source: Processed Data of Sugiyono (2015) and Ghozali (2013)

4. RESULTS OF RESEARCH USING QUANTITATIVE METHOD

The researchers classified the results of the research that had been conducted with the expectation that it could provide sufficient understanding, particularly for the quantitative researchers that the results obtained from the two types of research would not meet **the same point of view.** This is because both types of research have a different orientation so that it is very likely to find the similar results. The reason why the researchers classified the research results is consistent with the statements of Sparinga (2007) that the results of research using quantitative method should not have the same time and instrument. Moreover, both the process of data collection and data management of the two types of approaches are not the same. Even, Sparinga (2007) explained that the results of both research methods are like water and oil (cannot be united) or, in other words, very different one to another. To give adequate description and information, the earliest research results presented below are that using a quantitative method.

4.1 Analysis of Determination Coefficient Test (R^2)

Determination coefficient (R^2) essentially measures to what extent the model's ability can explain variations of independent variables. The value of determination coefficient ranges from 0 to 1. The small value of R^2 means that the ability of independent variables in explaining the variation of dependent variables is very limited. Therefore, it can be said that the value approaching one (1) means that the independent variables can provide almost all the information needed to predict the variation of dependent variables (Ghozali, 2013). The results of determination coefficient calculation of this research can be seen in the following Table 3.

Table 3. Results of Determination Coefficient Calculation

Model	R	R Square	Adjusted R Square	Durbin-Watson
1	.805[a]	.649	.643	2.434

Source: Processed data of IBM SPSS Version 20

Based on the IBM SPSS output of the calculation above, it can be seen that the value of determination coefficient (R^2) obtained 0.65. In other words, the Muzakki Satisfaction variable reached a percentage of 0.35%, affected by other independent variables that were not discussed in this research.

4.2 Analysis of F-Test (Simultaneous Test)

F-statistical test is used to determine whether independent variables simultaneously have a significant and positive effect on dependent variables (Sugiyono, 2009; Junaidi, 2010). In addition, Sugiyono (2009) and Junaidi (2010) stated that F-test or ANOVA is applied to examine whether independent variables simultaneously influence its dependent variable. The results of the F-test in this research are presented in Table 4 below.

Table 4. Results of Anova[a] Simultaneous Test

Model	Sum of Squares df	Mean	Square	F	Sig.
1 Regression	63,970	6	10.662	115,621	000b
Residual		34,672	376	.092	
Total		98,642	382		

a. Dependent variable: Y
b. Predictors: (Constant), X6,X1,X3,X2,X5,X4
Source: Processed Data of IBM SPSS Version 20

Based on Table 4 above, it can be seen that the Employee Competence (Ec/ X1); Honesty (Hn/ X2), Discipline (Ds/ X3), Recording (Rc/ X4), Responsibility (Rs/ X5), and Transparency (Tp/ X6) simultaneously had a positive and significant effect on the Muzakki Satisfaction (Ms/ Y) at LAZ DPU of East Kalimantan , Samarinda Branch. Based on the calculation results as presented in Table 5.2 above, the value of F_{table} was obtained from the formula df= n-k-1 (df = 383 – 6 – 1 = 376) with the significance level of 0.05 and F_{table} of 8.47. Meanwhile, the F_{count} reached 111,621 with the significance level of 0.00 (< 0.05). The calculation results indicate that the Employee Competence (Ec/ X1); Honesty (Hn/ X2), Discipline (Ds/ X3), Recording (Rc/ X4), Responsibility (Ac/ X5), and Transparency (Tp/ X6)

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simultaneously affected positively and significantly the satisfaction of Muzakki (Ms/ Y) at LAZ DPU of East Kalimantan, Samarinda Branch. That is, the satisfaction of Muzakki can be fulfilled if all the independent variables in this research illustrate what really happened and describe what kind of improvements should be made in case the implementation so far has not been maximum, thus requiring further research to be conducted. A statement can be considered good not based on estimation, but based on the in-depth study through scientific research. Scientific research can be done if the scientific provisions have been met because a research can be considered good if it has a good research method and in accordance with the criteria determined by certain science beings studied by the concerned researcher.

4.3 Partial Test Analysis (t-Test)
t-Test is used to know the effect of each independent variable on the dependent variable. The t-test results of this study can be seen in the following Table 5.

Table 5. Results of Multiple Linear Regression Test (t-Test)

	Model	Coefficients	t-count	Sig.	Description
	(Constant)	.542	3.504	.001	Significant
	Employee Competence (Ec/ X1)	.274	7.272	.000	Significant
	Honesty (Hn/ X2)	-.088	-2.434	.015	Significant
1	Discipline (Ds/ X3)	.428	10.378	.000	Significant
	Recording (Rc/ X4)	.421	8.622	.000	Significant
	Responsibility (Rs/ X5)	-.089	-3.181	.002	Significant
	Transparency (Tp/ X6)	-.070	-2.316	.021	Significant

Source: Processed Data of IBM SPSS Version 20

Description:
N = 383;   R = 0.805; R^2 = 0.649;   Adjusted R^2 = 0.643; F_{count} = 115,621, and Dependent Variable is Y. Based on the calculation results in Table 5.3 above, it is obtained a multiple linear regression as follows: $Y = 0.542 + 0.274 X1 + (-0.088) X2 + 0.428 X3 + 0.421 X4 + (0.089) X5 + (0.070) X6 + e$. The interpretation of the above equation is that if the constant value of the Employee Competence (Ec/ X1); Honesty (Hn/ X2), Discipline (Ds/ X3), Recording (Rc/ X4), Responsibility (Rs/ X5), and Transparency (Tp/ X6) is 0.4666, the Muzakki satisfaction will also increase. Based on the analysis test results of each variable that have been outlined above, the results of the hypothesis testing can be explained as follows:

First Hypothesis states that employee competence (Ec/ X1) has a positive and significant effect on the satisfaction of Muzakki at LAZ DPU of East Kalimantan, Samarinda Branch. For this hypothesis, the t_{count} reached 7,272 with the significance value of 0.00 (<0.05), indicating that the employee competence variable positively and significantly affected the satisfaction of Muzakki at LAZ DPU of East Kalimantan, Samarinda Branch. Thus, the first hypothesis was accepted. These research results are in line with the theoretical building presented by Chaim (2000) explaining that employees who have good competence can provide good service as well. In addition to the statement above, the results of this research also support the statement of Adha (2010) that a good service is mostly provided when a person understands the applicable rules. In linear, Ali, et al. (2016) and Wijayanti, et al. (2015) stated that competence is a means to do a skill-based work, and knowledge about such a work. Besides, the results of this research are also consistent with the results of Oemar (2013)'s study finding that employees who have good competence have a significant effect on the work result or performance of an individual. From the above understanding, it can be concluded that competence is the ability or skill that is inherent in a person. That is, the obedience of employees to the applicable rules can lead them to provide good services to others, and a good service can certainly give satisfaction to those who receive the service.

The second hypothesis says that honesty (Hn/ X2) has a positive and significant effect on the satisfaction of Muzakki at LAZ DPU of East Kalimantan, Samarinda Branch. The test results of this hypothesis showed that the t_{count} obtained -2,434 with the significance value of 0.02 (<0.05), indicating that the honesty variable negatively and significantly affected the satisfaction of Muzakki at LAZ DPU of East Kalimantan, Samarinda Branch. Therefore, the second hypothesis was rejected. These research results are in contrast with the statement defining honesty as a medium for implementing financial accounting in various entities. Entity financial statements can be said reliable if it is presented honestly. The findings of this research are also in opposition to the statement of Emosda (2011), Taylor, (2008:117-118), Al-Asyqar, (2007:57), and Al-Alwani (2005) that honesty only can be realized if it starts with good intentions. The above four definitions show that intention comes from the faith and belief of the regional government apparatus, starting from the devotion or loyalty that is formed of obedience to God Almighty.

The third hypothesis reveals that discipline (Ds/ X3) has a positive and significant effect on the satisfaction of Muzakki at LAZ DPU of East Kalimantan, Samarinda Branch. For this hypothesis, the test results showed that the t_{count} was 10,378 with the significance value of 0.00 (<0.05), indicating that the discipline variable positively and significantly affected the satisfaction of Muzakki ar LAZ DPU of East Kalimantan, Samarinda Branch. Thus, the third hypothesis was accepted. The results of this study are in accordance with the Dictionary of Indonesian Language defining discipline as (1) code of conduct (at school, office, military, etc.), (2) obedience (subservience) to rules of

discipline, and (3) a field of study that has particular objects and systems. Furthermore, Subandi (2011) and Tasmara (2006) explained that discipline is a culture or habit that can create complex spaces, have functional and hierarchical architectural properties, and repeats constantly. Discipline attitudes must be part of the formulation strategy of reaching goals that want to be achieved (Government Regulation No.53 of 2010). Implementation is a connecting chain between plans, desires, and the realization. When work discipline is implemented, it will have a positive value for all components of the activity assessment.

The fourth hypothesis states that recording (Rc/ X4) has a positive and significant effect on the satisfaction of Muzakki at LAZ DPU of East Kalimantan, Samarinda Branch. The test results of this hypothesis suggested that the t_{count} obtained 8,622 with the significance value of 0.00 (<0.05), signifying that the discipline variable positively and significantly influenced the satisfaction of Muzakki at LAZ DPU of East Kalimantan, Samarinda Branch. In other words, the fourth hypothesis of this research was accepted. The results of this research are in good agreement with the statement of Hasiara (2014) that recording is an activity done by someone in relation to works for employees who are placed in the field of Accounting, and such works are done repeatedly. Moreover, the results of this research are also supported by Luthans (2005), Mar'at and Kartono (2006), Walgito (2007), Harahap (2007), Yusuf and Nurihsan (2008) and Azwar (2009) explaining that recording is a behavior of human activity that has a very wide span. From the above description, it can be concluded that all behaviors of human activities, both that can be observed directly and indirectly, must be recorded properly and accurately. Moreover, it is said by Al Qur'an in Surah Al-Baqara [285] that we (humans) should make a recording to all muamalah things because such a recording is able to avoid us from being slandered.

The fifth hypothesis states that responsibility has a positive and significant effect on the satisfaction of Muzakki at LAZ DPU of East Kalimantan, Samarinda Branch. Based on the testing results of this hypothesis, the t_{count} was -3,181 with the significant value of 0.00 (<0.05), meaning that the responsibility variable negatively and significantly affected the satisfaction of Muzakki ar LAZ DPU of East Kalimantan, Samarinda Branch. Thus, the fifth hypothesis was rejected. These research findings do not support the previous research presented by Azheri (2012: 86) defining that responsibility as taking charge of obligations, and including decisions, skills, competence, and abilities. Moreover, Salam (in Azheri, 2012: 86) revealed: "responsibility is considered as having the character of a free moral agent, capable of determining one's act, capable deterred by consideration of sanction or consequencess". From the two interpretations above, it can be noted two things as follows: (1) there should be a capability to establish an action, and (2) there should be a capability to assume the risk of an act. The words of "having the character" mean that there is a demand in the form of necessity or obligation within which there also contains a meaning of morale and character responsibility. Furthermore, Purnamasari and Darma (2015) explained that responsibility is a condition in which a company must comply with applicable law in carrying out all

the company activities and take charge of all concerned parties. According to Wardayati (2011), the indicator used to measure responsibility is obedience to regulations. Meanwhile, Umam (2011) revealed that responsibility is a concern on the surrounding environment and community, and it is apparent when a person who is held responsible does it transparently. Thus, the results of this study fit with the results of previous research.

The sixth hypothesis states that transparency (Tp/ X6) has a positive and significant effect on the satisfaction of Muzakki at LAZ DPU of East Kalimantan, Samarinda Branch. For this hypothesis, the test results showed that the t_{count} was -2,316 with the significance value of 0.02 (<0.05), indicating that the transparency variable negatively and significantly affected the satisfaction of Muzakki at LAZ DPU of East Kalimantan, Samarinda Branch. Therefore, the sixth hypothesis was rejected. The results of this research are in line with Arifin (2013) and Andrianto (2007) revealing that transparency is a genuine and comprehensive openness providing a place for the active participants of all levels of society in the process of managing public resources. Meanwhile, Azheri (2012) explained that transparency is both openness and honesty to society on the basis that the society has the right to know openly and thoroughly about responsibility. The transparency principle of Hana (2014) states that openness (transparency) of all Muzakki can disclose the information related to the company management, including the protec-tions the company provides to Muzakki, namely (1) the protection of financiers, (2) the treatment of financiers, (3) the acknowledgement to the rights of stakeholders, (4) timely and accurate disclosure, (5) the existence of a control system (Adha, 2012). Moreover, Purnamasari and Darma (2015) explained that transparency is the disclosure of information for all stakeholders (interested parties) to know certainly what has and will happen in the decision-making process that is linked to the transparency or openness of both material and non-material information.

The seventh hypothesis states that all the variables of X1, X2, X3, X4, X5, and X6 simultaneously have an effect on the satisfaction of Muzakki at LAZ DPU of East Kalimantan, Samarinda Branch. The test results of this hypothesis showed that the f_{count} reached 115,621 with the significance value of 0.00 (<0.05), indicating that the all the independent variables (X1, X2, X3, X4, X5, and X6) influenced the satisfaction of Muzakki at LAZ DPU of East Kalimantan, Samarinda Branch. Thus, the seventh hypothesis was accepted. The results of this research are consistent with the results of a research conducted by Elysabeth (2009) showing that transparency, accountability, responsibility, and fairness affect simultaneously or partially the satisfaction of patients. In her research, the data analysis was done by data quality test and classical assumption test. The research model was estimated using multiple regression equations while the effect of the independent variables on the dependent variable was tested simultaneously and partially using F-test and t-test. The test results showed that the data met the data quality test and classical assumption test. According to the results of Elysabeth (2009)'s research regarding the effect of the independent variables on the dependent variable, the

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principles of Good Corporate Governance, including transparency, accountability, responsibility, and fairness, simultaneously have a highly significant effect on the patient satisfaction in hospitals while in partial, those principles only have a significant effect.

5. CONCLUSION

The conclusion is the final part of this scientific research, and it can show to what extent the research results are achieved in the field. Therefore, the conclusion of this research can be explained as follows: (1) Employee competence (Ec/ X1) has a positive and significant effect on Muzakki satisfaction at LAZ DPU of East Kalimantang, Samarinda Branch, indicated by the test results showing that the t_{count} was 7,272 with the significance value of 0.00 (<0.05); (2) Honesty (Hn/ X2) has a negative and significant effect on Muzakki satisfaction at LAZ DPU of East Kalimantan, Samarinda Branch since the test results signified that the t_{count} reached -2,434 with the significance value of 0.02 (<0.05, not supporting the statement defining honesty as a medium in the implementation of financial accounting in various entities; (3) Discipline (Ds/ X3) has a positive and significant effect on Muzakki satisfaction at LAZ DPU of East Kalimantan, Samarinda Branch as the results of the test indicated that the t_{count} was 10,378 with the significance value of 0.00 (<0.05); (4) Recording (Rc/ X4) has a positive and significant effect on Muzakki satisfaction at LAZ DPU of East Kalimantan, Samarinda Branch, indicated by the test results showing that the t_{count} was 8,622 with the significance value of 0.00 (<0.05); (5) Responsibility (Rs/ X5) has a negative and significant effect on Muzakki satisfaction at LAZ DPU of East Kalimantan, Samarinda Branch because the test results suggested that the t_{count} reached -3,181 with the significance value of 0.00 (<0.05); (6) Transparency (Tp/ X6) has a negative and significant effect on Muzakki satisfaction at LAZ DPU of East Kalimantan, Samarinda Branch as indicated by the test results that the t_{count} was -2,326 with the significance value of 0.02 (<0.05); and (7) simultaneously all the independent variables above have an effect on Muzakki satisfaction at LAZ DPU of East Kalimantan, Samarinda Branch because the test results showed that the t_{count} reached 115,621 with the signifycance value of 0.00 (<0.05).

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