Supervisor Power and Auditor Experience Influencing Auditor's Response

Indira Januarti [(1)], Imam Ghozali [(2)]

1. Faculty of Economics and Business, Diponegoro University Semarang, Indonesia, Ph: +628122504391, E-mail : indira_ppa@yahoo.com or indirajanuarti@gmail.com)*.
2. Doctoral Program in Economics, Faculty of Economics and Business, Diponegoro University, Semarang, Indonesia, Ph:+62 24 845 2269, E-mail: ghozali_imam@yahoo.com

Abstract
This study investigates the effect of types of supervisor power and auditor experience on auditor's response. By using mail survey method, 280 auditors are selected as the respondents. Partial Least Squares (PLS) are used to analyze data. The findings of this study show that: (a) referent power positively influences impression management and feedback seeking; (b) expert power has a positive effect on performance improvement and feedback seeking; (c) legitimate power affects performance improvement, impression management and feedback seeking. While, coercive power has a negative impact on performance improvement. The result also finds that auditor experience is associated with performance improvement, impression management and feedback seeking. The findings of this study are consistent with control theory suggesting that the response of auditors is influenced by experience and supervisor power. The implications of this study imply that developing a type of supervisor (referent, expert, and legitimate) can motivate auditor to perform better performance. It also indicates that developing skills in a variety of assignments may improve audit quality.
Keywords: supervisor power, auditor experience, auditor's response

1. Introduction
1.1. The Issues and Motivations
Auditors are required to produce audited statements qualified in an audit engagement. To maintain the audit quality in every assignment, a review process must be conducted. According to the auditing standards of the first field, audit should be planning and monitoring when it uses an assistant. The assistant in this case is a junior auditor, while conducting surveillance is a senior auditor, manager/partner. Trotman (1985), Trotman and Yetton (1985) and Ramsay (1994) document the benefits of review process. They suggest that such review can be reducing the difference in audit judgment and therefore it may increase the accuracy of judgment.

In review process, supervisor will ask to auditor about some matters which are not clear or it differs from the auditor. Auditors are required to answer questions posed by the supervisor at that time. As a consequence, it will be as a trigger stress. Fedor, et al. (1989) state that auditors often find reviews on paper as something negative because supervisors usually more focus on the deficiencies in the working paper. Therefore, auditors perform impression management strategies to deflect the impact of a more in-depth evaluation (Schlenker 1980). Impression management is as a process in which individuals try to influence other individual image of him (Rosenfeld, et al., 2002). For example, they attempt to persuade, adjust opinions and do things that other people liked the effort that they are preferred. Impression management is conducted when profits earned to the delight of the other larger. A person would tend to be more motivated to do impression management when interacting with a higher-level individual or someone who has a powerful (Robert 2005), has a greater power to share value outcomes or when the desired resource scarce (Beck 1983).

Supervisors conduct a review work paper did by auditor in addition to overseeing the auditor performance, it also intended as feedback for auditors (Bonner and Walker 1994; Solomon and Shields 1995). Formal feedback is a part of the formal structure of the organization's performance appraisal system, whereas informal feedback is daily interactions between supervisors with subordinates (Solomon 1987). Supervisor as a source of extrinsic feedback is described as an important factor affecting the auditor response to improve their performance (Eder, Fedor, and Buckley 1989; Fedor 1991). French and Raven (1959) use social power to distinguish supervisor power. They categorize supervisor power as referent, expert, legitimate, reward and coercive. Supervisor power has a fundamental role in social and cognitive behavior and emotion. It has implications on how the auditor responds to feedback (Lee

and Tiedens 2001). Referent, expert, legitimate, and reward have a positive relationship with performance, whereas the coercive had a negative relationship with performance (Robin and Judge 2007).

Moreover, audit quality is not only affected by the supervisor power, but also be influenced of auditor's experience (Abdel and Solomon 1988). Experience as a learning process in the development of knowledge, skills and abilities is needed to increase performance (Tesluk and Jacobs 1998). Auditor's experience is usually measured by the length of the auditors working in CPA Firm (Miller, et al., 2006; Fedor and Ramsay 2007). Auditor who has long worked in the firm is expected having a better performance. Miller, et al. (2006), Hadri, et al. (2007) find that auditors who have actually experienced an increase in its performance is higher than inexperienced auditor. Auditors perform different responses, such as performance improvement, impression management, and seeking feedback.

Some previous researches have focused only on the level of supervision based on the CPA Firm (senior auditor, manager / partner), (see for example, Ismail and Trotman (1995); Fargher, et al. (2005)).Yet, currently, there is a limited study that use power which is owned by the supervisor, the different power encourage different types and levels of auditor response (Carson, et al. 1993). Abdolmohammadi and Wright (1987) and Miller, et al. (2006) only examine the effect of experience on performance improvement. To the best of our knowledge, there is no studies in Indonesia that examined the experience with impression management and feedback seeking. Based on the explanations above, the objective of this study is whether different types of supervisor power (referent, expert, reward, legitimate, coercive) and experience auditors affect auditor response in the form of performance improvement, impression management, feedback seeking.

1.2. The Objective
The contributions of this study are two folds: First, it adds an insight to the field of accounting research, particularly regarding the role of auditing supervisor power (referent, expert, reward, legitimate and coercive) and the response of the auditor (performance improvement, impression management, feedback seeking). Second, by examining the relationship between supervisor power and auditor experience on auditor's response, this study contributes in improving auditing practices. Specifically, it shows that by developing a form of supervisor power may lead a positive response of the auditor so that the feedback from the reviewers will be very beneficial for improving the audit quality refining the ability of the auditor.

1.3.Literature Review and Hypotheses Development
1.3.1. Control Theory
Control theory posits that the aims of working papers made by the auditor are to provide an overview of the audit was conducted in accordance with auditing standards. Review process conducted by the supervisor is used as feedback by the auditor for performance improvement. If there are many differences, the auditor should perform behavioral changes to match the results with the applicable standards.

Someone will work better when they get a feedback on how well they progress. For instance, it sources of their supervisor or someone with a higher position which have a duty to evaluate the behavior of individuals (Greller and Herold 1975; Ilgen, et al. 1979). A Feedback is received will help to identify discrepancies between what has been to what they want to do. When there is a feedback, the resulting performance will be higher than if there is no feedback. The feedback generated from self (internal) proved to be a more powerful motivator than the feedback obtained externally/outsiders (Robbins and Judge 2007).

Feedback as a process more likely to occur when: (1) the individual is not familiar with the situation, (2) it is not as expected, (3) other cues on individuals to deliver the feedback itself (Klein, et al. 1988). The lack of feedback available from external cause's individuals engaged with feedback-seeking behavior to monitor the progress of the goals (Ashford and Cummings 1983; Lord and Hanges 1987). Thus, goals and feedback as two required elements in a system that routinely operates effectively to improve performance (Taylor, et al.1984; Bandura and Cervone 1983; Becker 1978). Feedback seeking is based on the analysis of the outcome of a new expectancy of individuals, which may be different from the previous expectancy. When the goal is achieved with the expected, then the individual would prefer to maintain the commitment purposes. They have high expectations to achieve when the value received with high achievement (Mento, et al.1980). According to Carver and Scheier (1981), the expected judgment of the outcome expectancies are as a critical decision to impose its choice of whether renewable or even withdrawn.

1.3.2. Supervisor Power
Robbins and Judge (2007) distinguish the basis of power into two categories: First, the formal power which is based on one's position within an organization. Formal power comes from the ability to coercive or reward or formal authority (coercive, reward, and legitimate). Second, the power of the individual or individuals is power

derived from their unique individual characteristics (expert and referent). The difference in power dimension can be significantly motivating different subordinate's responses. Hinkin and Schriesheim (1989) define the dimensions of power as follows: referent power bases on the effect of ownership of its resources or personal traits of the fun of a person. Expert power is obtained based on the influence of special skills or knowledge. Coercive power based foundation that relies on the power of fear. Reward power is based on compliance by the ability to deliver both financial rewards and non-financial value perceived by others. Legitimate power bases on the structural position within one's own organization.

1.3.3. Auditor response

Auditor can look for a feedback seeking through monitoring and questioning to achieve important goals and evaluate their competence (Ashford and Cummings 1983). Feedback seeking to do with the involvement of the observation of the environment, for example by looking at written documents, reports to the public or by asking to co-workers to obtain information about job performance.

CPA Firm encourages auditors to always seeking feedback when the consequences of increasing importance (Rich, et al. 1997). Understanding of the task is an important step that will be followed up by the auditor to determine how they do the work (Renn and Fedor 2001). So the auditor has an incentive to follow up the points at the reviews that are not understood.

One of the key functions of the feedback in the audit review conducted by the supervisor is to improve performance through improved knowledge (Libby 1995) or increase motivation (Ambrose and Kulik 1999). From the perspective of control theory (Taylor, et al. 1984) feedback is used to identify and correct any performance gaps (Kluger and DeNisi 1996), therefore, is a form of performance improvement goals to be achieved when the feedback is presented. Expert and referent power are reported as a consistent predictor for performance improvement efforts. Supervisors who have expert and referent are high will tend to motivate subordinates to conduct performance improvement when receiving negative feedback, while the coercive power instead (Fedor, et al. 2001). Podsakoff and Schreisheim (1985) proved that expert and referent power are generally positively related to organizational outcomes (e.g. performance), while coercive, reward, and legitimate power is negatively related or not related to outcomes.

In the review process, supervisors rarely incorporate positive comments related to the performance of the auditor, so the auditor is often felt as a negative review because the supervisor is usually more focused on the shortcomings in the working paper are made. The existence of conflict resulted in many individuals who use impression management strategies quickly to fend off the impact evaluation (Schlenker 1980). Individuals are motivated to do impression management as a greater dependence with other individuals and influence the level of value outcomes (Leary and Kowalski 1990; Schlenker 1980).

1.4. Hypotheses

1.4.1. Types of supervisor power - auditor response

Review in an audit assignment other than as a form of supervision is also very helpful in resolving existing conflicts (Ismail and Trotman 1995). In the process of reviewing a lot of information and directives given by the supervisors on how to conduct proper audits and the use of audit procedures, which will reduce the uncertainty of action and will make meaningful actions (Sullivan 1988). Communication is done will improve the knowledge of auditors and auditors implicitly feel appreciated, so it will form a cognitive schema that will be conducive to improving performance. Strength supervisor (supervisor power) has a fundamental role in social and cognitive behavior and emotion have implications on how the auditor responds to feedback (Lee and Tiedens 2001).

Auditors believe that they can produce work as expected when they understand about the assignment. Supervisors provide the information to auditors in order to reduce uncertainty. Power is held so that the supervisor's multidimensional power sources have different qualities (Carson, et al., 1993), so the feedback does not always produce the desired response (Fedor and Ramsay 2007).

According to Wood and Bandura (1989) referent power is as a positive form of power. The auditor will be happy to spend time with those who have particularly high referent power because they are respected (Elangovan and Xie 1999). Referent power is generally positively related to organizational outcomes such as performance improvement in the form and impression management (Carson, et al. 1993).

Expert power tends to be positively related to organizational outcomes (Carson, et al. 1993), and therefore the auditor can respond to and accept it as a form of positive power. Auditors try to improve its performance in response to the review conducted supervisor who has expert power.

With regard to Carson, et al. (1993), coercive power is often associated with negative outcomes due to organizational conflicts between supervisors and subordinates. Forms of power shown is the punish (Hinkin and

Schriesheim 1989) which can be effective as an obedience to orders, therefore coercive power tend not desirable (Carson, et al. 1993). According to Carroll and Johnson (1990) auditor can expand their business to do impression management when a review carried out by the coercive power is high. This is done to reduce the likelihood that they use the power they have.

Based on the explanation above, the hypotheses are:

H_{1a}: Referent power has a positive effect on performance improvement.
H_{1b}: Expert power has a positive effect on performance improvement.
H_{1c}: Legitimate power has a positive effect on performance improvement.
H_{1d}: Reward power has positive effect on performance improvement.
H_{1e}: Coercive power has a negative effect on performance improvement.
H_{2a}: Referent power has a positive effect on impression management.
H_{2b}: Expert power has a positive effect on impression management.
H_{2c}: Legitimate power has a positive effect on impression management.
H_{2d}: Reward power has a positive effect on impression management.
H_{2e}: Coercive power has a negative effect on impression management.
H_{3a}: Referent power has a positive effect on feedback seeking.
H_{3b}: Expert power has a positive effect on feedback seeking.
H_{3c}: Legitimate power has a positive effect on feedback seeking.
H_{3d}: Reward power has a positive effect on feedback seeking.
H_{3e}: Coercive power has a negative effect on feedback seeking.

1.4.2.Experience – Auditor Response

Audit tasks are usually complex (unstructured, semi-structured, and structured). Therefore, it requires a deep understanding of a variety of relevant information (Abdolmohammadi and Wright 1987). Due to the complex and varied tasks, and not all auditors have in-depth knowledge of all things. It is in the context of control theory states that the auditor's duties are always guided by an audit or a audit program plan. Awareness of the existence of an audit program can be used as a basis for the problem solving, so the performance will be effective when audit program available (Klein 1989).

At the time of the audit the auditor receives a difficult task and the particular, will require a greater effort to achieve the desired performance (Locke et al. 1981), and therefore one's knowledge about past performance relative will affect a number of businesses that are used to achieve the goal. The work done by the auditor can be in the form of discussion with members of the team (fellow auditor or supervisor) to obtain more information (for example, why it is important task and procedures, the procedures of what to do) that will reduce uncertainty and increase understanding in learning task performance (Earley 1988).

The auditor will respond to the review as supervisor provides information specific tasks that increase understanding of how the job should be done (Ilgen, et al., 1979; Early 1988; Sullivan 1988). An understanding of the purpose and importance of audit procedures is expected to improve performance (Sullivan 1988). The duration of the auditor works greatly affect the ability of the auditor to respond to a variety of cognitive processes include perception, attribution, motivation and expectations influence the actions of a person to interpret the situation and the role it plays (Schneider 1981).

Auditing duties include tasks structured and unstructured (Abdolmohammadi and Wright 1987) and all the tasks are always present in every audit. When the audit limited by time, auditors avoid the details of the process and focus more on the content around the message (Brazel, et al., 2004), because it has a low capacity to process information or have a lot of consequences when processing information (Kahlor, et al. 2003). The ability to monitor itself also will determine whether the individual prefers perform performance improvement, impression management, feedback seeking (Snyder 1974).

Based on the explanation above, the hypotheses are:

H_{4a}: Experience affects performance improvement.
H_{4b}: Experience affects impression management
H_{4c}: Experience affects feedback seeking.

1.5. Research Method
1.5.1.Population, Sample and Analysis Tools

The population in this study is the auditor who works in CPA Firm Jakarta. The reason is because a majority of CPA Firm is located in Jakarta (Subur 2010). Samples are drawn convenience. The CPA Firm are selected which

have more than two partners. 300 copies of questionnaires are distributed, but only 280 copies can be processed further. Data analysis in this study uses Partial Least Square (PLS) (Ghozali 2008).

1.5.2.Operational Definition and Variable Size

The dependent variables of this study are the performance improvement, impression management and feedback seeking. While, type of supervisor power (referent, expert, legitimate, reward and coercive) and experience of the auditor are independent variables.

Variable performance improvement is defined as an attempt to improve the performance according to standards (Hinkin and Schriesheim 1989). Performance improvement is measured by using six items questions from Fedor and Ramsay (2007). The impression management variable is defined as an attempt to give the impression to the boss (Rosenfeld, et al. 2002). Impression management is measured by using five items questions from Fedor and Ramsay (2007). Feedback seeking is defined as an attempt auditor to determine how they work (Ashford and Cummings 1983). It measured by using five questions of Fedor and Ramsay (2007). Performance improvement, impression management, as well as seeking feedback are scaled to the interval. Seven Likert scale with a score of 1 (strongly disagree) to 7 (strongly agree) is employed. If the tendency of respondents to answer with a score of 1, this assumed no respondent effort for performance improvement, impression management, seeking feedback, and vice versa.

Auditor experience is indicated by the length of auditor experience working in CPA Firm (Abdolmohammadi and Wright 1987). Consistent with Robin and Judge (2007), the supervisor power variables are divided into referent power (accepted by subordinates because respected), expert power (accepted by subordinates because they have a good knowledge and information) and coercive power (like pressing subordinates), legitimate (accepted for positions attached), reward (welcome as it affects the salary/wages). Supervisor power variables are measured by Hinkin and Schrieheim (1989) instrument, each supervisor powers using four item questions. Each items were measured on a scale interval, using a Likert scale with a score of 1 (strongly disagree) to 7 (strongly agree). If the tendency of respondents to each type of supervisor replied with scores 1, it is assumed that the type of supervisor is not the type. To answer the items in question, respondents were asked to recall a recent audit review process only/last done by considering the supervisor a review conducting.

1.6. Result and Discussion

Table 1 shows the actual mean of referent, expert, legitimate, performance improvement, impression management and feedback seeking a higher than theoretical. Thus, it can be stated that these variables showed a high position. The actual mean of reward is not far from the theoretical average, so it can be stated that the reward is in a marginal position. The actual mean of coercive is below the average theoretical, so it can be stated that the position of the low coercive.

Table 1
Theoretical and Actual Range

Description	Theoretical Range	Actual Range	Actual Average
Referent	4-28	4-28	20.00
Expert	3-21	5-21	16.20
Legitimate	4-28	4-28	21.37
Reward	3-21	3-21	12.40
Coercive	3-21	3-21	8.70
Performance Improvement	4-28	4-28	22.15
Impression Management	5-35	6-35	25.32
Feedback seeking	5-35	6-35	25.66

Sources: Primary data were processed

Table 2 shows a summary of the results of hypotheses testing.

Table 2
Summary of Hypotheses Testing Results

Description	Performance improvement		Impression Management		Feedback Seeking	
	t-statistic	Decision	t-statistic	Decision	t-statistic	Decision
Referent power	1.48	Rejected	3.62**	Accepted	2.98**	Accepted
Expert power	2.78**	Accepted	0.16	Rejected	1.91*	Accepted
Legitimate power	7.85**	Accepted	4.81**	Accepted	4.58**	Accepted
Reward power	-3.99	Rejected	1.24	Rejected	-0.86	Rejected
Coercive power	-2.05**	Accepted	0.98	Rejected	0.94	Rejected
Experience	11.40**	Accepted	13.08**	Accepted	10.49**	Accepted

** $\alpha = 5\%$
* $\alpha = 10\%$

1.6.1.Types of Supervisor Power - Performance Improvement

Table 2 shows the value of t-statistics are significant and in the same direction with the hypothesized is expert (2.78), legitimate (7.85) and coercive (-2.05) for performance improvement. While the reward though statistically significant but contrary to the hypothesized direction. Referent (1.48) was not statistically significant. It can be concluded that H_{1a} is rejected, accepted H_{1b}, H_{1c} accepted, rejected H_{1d}, H_{1e} accepted. Adjusted R^2 for the model is 73.5.

1.6.2.Types of Supervisor Power - Impression Management

Table 2 shows the t-statistic referent (3.62) and legitimate (4.81) a positive effect on impression management. Expert (0.16), reward (1.24) and coercive power (0.98) is not significant to impression management. It can be concluded that the H_{2a} received, H_{2b} is rejected, H_{2c} accepted, rejected H_{2d}, H_{2e} rejected. Adjusted R^2 for the model is 59.1.

1.6.3.Types of Supervisor Power - Feedback Seeking

Table 2 shows the value of t-statistics referent (2.98), expert (1.91) and legitimate (4.58) a positive effect on feedback seeking. Reward (-0.86) and coercive (0.94) were not significant. It can be concluded that H_{3a}, H_{3b}, H_{3c} are accepted, H_{3d}, H_{3e} are rejected. Adjusted R^2 models by 50.2.

1.6.4. Experience - Auditor Responses

Table 2 shows that the effect on the response of auditor experience (performance improvement, impression management, feedback seeking). It can be concluded that the H_{4a}, H_{4b}, H_{4c} are accepted. Adjusted R^2 model of experience-performance improvement showed 35.4. Adjusted R^2 experience - impression model of management showed 37.6. Adjusted R^2 model of experience-feedback seeking showed 30.8%.

1.6.5. Discussion
1.6.5.1. Referent power - auditor response

Hypothesis 1**a** shows that referent power has no positive effect on performance improvement. Although not significant, the coefficient sign is similar to the hypothetical, which is positive. This is supported by table 1, which shows the average high referent (20) as well as performance improvement (22.15). Supervisor of the type favored by the auditor because the referent or attitude persuasive authority inherent in the supervisor. Despite his persuasive and favored by the auditor but in fact the auditor is not motivated to make a response in the form of performance improvement. In this study, more auditors were to respond in the form of impression management and feedback seeking. It is evident from the receipt of hypotheses 2**a** and 3**a** (Table 2). Because of its very persuasively makes the auditors did not feel free to try to convince the supervisor that the performance was not like the one on record review, but auditors have done something good in accordance with the direction of supervisor. Besides auditor also did not hesitate to approach the supervisor about how that could work better, and ask about what to do. Responses are preferred by the auditor because in this study the average respondent had worked for 2 years and 9 months, so they do not have much experience of diverse tasks.

There is a time limit in auditing and in consideration of cost and benefit that impression management and feedback seeking is considered more profitable. Response is preferable to consider the provisions of Bapepam-LK which requires companies submit audited financial statements up to three months after the date of the financial statements,

in case of late the company will be fined one million dollars per day. Auditors chose impression management and feedback seeking to avoid delays and in order to consider the continuation of the engagement the following year.

The results for the referent - performance improvement support research are conducted by Carson, et al. (1993), Fedor and Ramsay (2007), namely a positive effect, although not significant. Referent - impression management support Carson, et al. (1993), Fedor and Ramsay (2007) while the referent - feedback seeking support research Fedor and Ramsay (2007). The results of this study also support control theory, that the auditor will achieve specified performance standards with a variety of ways, including by feedback seeking and impression management because they are more profitable.

1.6.5.2. Expert power - auditor response

Hypothesis 1b shows that expert power positive effect on performance improvement. These results are supported by table 1, which shows the average empirical expert power (16.20) and performance improvement (22.15) is higher than the theoretical average. Expert power over the auditor responded by conducting performance improvement compared to feedback seeking. Auditors do not perform impression management when a review carried out by expert power, the results demonstrated in table 2, which shows the value of   t-statistics are not significant (0.16) although the sign together with the hypothesized (positive).

Auditor better responds in the form of performance improvement compared to seeking feedback and impression management as expert power is respected for the type of supervisor who has the expertise and knowledge specific to the task. Auditors are more motivated to utilize information and knowledge held by the supervisor with a greater effort to achieve the objectives of the audit. Performance improvement made by the auditors to be more careful in the work by documenting paperwork better. While seeking feedback conducted by auditors with the supervisor approached to ask how to work better and ask about what should be done.

Auditors choose to performance improvement and feedback seeking to produce a better quality audit, given the provisions of the Public Accounting Act no. 5/2011 which provides administrative and criminal sanctions if the violation of the Public Accountants. This is certainly to be one of the auditor's judgments in performing audit tasks, with more careful in working order to avoid mistakes by documenting the work contained in the working paper better than before. Because the majority of the auditor does not have any long period of work, the auditor lot to figure out how to work best with the order asking the supervisor to work on. The results for feedback seeking support research Fedor and Ramsay (2007), while for performance improvement support research Carson, et al. (2003).

1.6.5.3. Legitimate power - auditor response

Legitimate has a positive effect on the response of the auditor, the performance improvement, impression management and feedback seeking. Although all showed significant figures, of the three responses made by the auditor, the performance improvement is the most powerful response than impression management and feedback seeking. It is evident from the calculated value of-t for the highest performance improvement as seen in table 2 (7.85) than impression management (4.81) and feedback seeking (4.58).

These results indicate that the type of supervisor who can legitimately use the power inherent in his position in the organization to control the resources in CPA Firm which auditors responded positively. Table 1 shows are evident in that the empirical average for legitimate, performance improvement, impression management and feedback seeking all bigger than the theoretical average. The results of this study support the control theory, the auditor will try to respond to what is conveyed by the supervisor of the review with a variety of ways to achieve the audit objectives. Auditors perform a variety of responses when the auditor is supposed to have powerful supervisor (Robert 2005) so as to share the value outcome (Beck 1983). The results of this study support the claim Robin and Judge (2007) that the legitimate power will respond positively.

1.6.5.4. Reward power - auditor response

Table 2 shows the results of reward power no positive effect on performance improvement and feedback seeking but rather negatively. These results are not in accordance with the statement of Robin and Judge (2007) that the auditor will respond positively when the supervisor has the power to give rewards. The results were not significant due to the majority of respondents in this study junior auditor, according to a review in CPA Firm levels that junior auditors will be reviewed by a senior auditor. Senior Auditor in the Firm which reviews most do not have the authority to provide rewards for junior auditor, so the auditor was not motivated to do a review with good response. It is evident from Table 1, which shows the position in the range of marginal reward.

In accordance with the control theory, when a auditor what is perceived auditor is not the same as expected, then the auditor will draw its efforts to achieve the objectives of the audit. Because the supervisors in this study did

not have a great reward power the supervisor has been found not to distribute value outcome. So in this case the auditor does not do performance improvement, impression management and feedback seeking. This result supports the Robin and Judge (2007), when the supervisor does not have the power reward the auditor is not motivated to achieve the audit objectives.

1.6.5.5. Coercive power - auditor response

Table 2 shows the coercive power negatively affects performance improvement. These results are supported by the data in table 1, which shows that the empirical average coercive power low while performance improvement demonstrated empirical average height. It can be concluded when the auditors are reviewed by a supervisor who has a high coercive conduct performance improvement will not be high and vice versa. Thus the auditor in this study responded in the form of performance improvement is high because the supervisor has the coercive power is low.

Auditor in this study preferred to perform high performance improvement compared to impression management and feedback seeking when the supervisor which reviews have coercive power is low. This is evidenced by the data in table 2, which shows the value of statistics for impression management and feedback seeking were not significant. Auditors conduct performance improvement with more careful in documenting the work and paper work better when a review carried out by low coercive.

This result supports the Robin and Judge (2007) that the coercive power has always avoided because it is like imposing the will and vice versa. The results of this study also support ongoing research Podsakoff and Schreisheim (1985), Fedor and Ramsay (2007) who provides evidence that coercive power negatively affects performance improvement.

1.6.5.6. Experience - auditor response

Experience's have effect on the performance improvement, impression management and feedback seeking. Of significant value in the table 2 shows the auditors in this study preferred to do impression management (13.08), performance improvement (11.40) and feedback seeking (10.49). These results are supported by data that auditors in the study on average had worked for 2 years and 9 months and I would say do not have a lot of experience. Given the time constraints and experience audit the auditor is less like doing a convincing impression management supervisor that performance is not the same as the notes of the auditor in accordance with the direction of the task supervisor that the supervisor has the ability to impress in order to be considered reliable.

Auditors conduct performance improvement with more careful in their work and documenting evidence better, so that the same mistakes will not be repeated. While seeking feedback by auditors approached the supervisor to ask what to do in order to work better. With a variety of responses were auditor is expected to provide a good quality audit. According to the Public Accountant Act 5/2011 and the existing auditing standards that auditors are required to provide professional performance.

These results are in accordance with the statement of Abdul and Solomon (1988), that audit quality is strongly influenced by the individual characteristics such as experience. Bring experience and abstract schematic knowledge structures obtained from an old memory. So the structure of the experience provides guidance to auditors to make the process of consideration and response to situations that arise in the audit process (Gibbins 1984).

1.7. Conclusions, Implications, Limitations, and suggestions
1.7.1. Conclusions

This study provides evidence that the referent power positive effect on impression management and feedback seeking. Expert power has a positive effect on performance improvement and feedback seeking. Legitimate power has a positive influence on performance improvement, impression management and feedback seeking. Coercive power negatively affects performance improvement. Auditor experiences affect performance improvement, impression management and feedback seeking. Referent powers no positive effect on performance improvement. Expert power has not a positive influence on impression management. Reward power has not a positive influence on performance improvement, impression management, seeking feedback. Coercive power has no negative effect on impression management and feedback seeking.

1.7.2. Implications

The implications of this research support the control theory. The auditor response is strongly influenced by internal factors (experience of auditors) and external factors (supervisor) which reviews. As for the practitioner to develop the type of supervisor who can motivate perform the auditor to better performance, which are a type of

referent, expert, and legitimate. Develop skills in a variety of assignments auditor diverse that is expected to improve audit quality.

1.7.3. Limitations and Suggestions

This study has limitations, which is still small adjusted R-square for the supervisor the power to impression management (59.1%) and the power of the supervisor feedback seeking (50.2%) as well as the experience of seeking feedback that there are many other variables that influence but has not been studied. This study does not distinguish whether a senior auditor reviewed or reviewers were likely to affect the responses. Therefore, future studies are expected to add variables such as long discussion, a discussion that will be obtained as well as a complete review model distinguishes senior auditor as a reviewer and not the reviewer.

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