

## ***ABSTRACT***

*The purpose of this study was to examine the influence of the five types of supervisors of power towards auditor's response which consist of performance improvement and impression management at the time of the review of the audit.*

*The population of respondents in this study were the auditors of BPK RI . Sampling was conducted using convenience sampling methods. The samples are auditor at some Representative Office of BPK RI in Indonesia. Data collected by survey method through questionnaires. Questionnaires were delivered by packages/mails to the respondent. Of the 280 questionnaires distributed, 138 questionnaires can be used for analysis with the rate of return of 55 %. Data analysis was done by using path analysis using the method of partial least squares ( PLS ). Software SmartPLS 2.0 M3 had been used for analyzing.*

*The results showed a positive effect of either expert power and reward power to both performance improvement and impression management. Legitimate power is only have a positive effect on performance improvement. Referent power only have positive influence on impression management. While coercive power only have negative influence on performance improvement. The results of this study can be used as one input to the BPK on the approach that the supervisor should be used to improve the performance of the auditors at the time of the audit review conducted.*

**Keywords** : *Supervisor power, Referent power, Expert power , Legitimate power, Reward power, Coercive power, Auditor response, Performance improvement, Impression management, Partial least square.*