

## Pengaruh *Face –To-Face Review* terhadap Respon Auditor Ditinjau dari Pengalaman Auditor

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**Abstract:** *The audit-working papers review is a crucial part of audit quality control. Review involving face-to-face discussion can put pressures on auditors and this may lead the auditors to respond differently (performance improvement and impression management) depending on the auditor's experience. The population in this study were auditors working in the Public Accounting Firms in Jakarta. The samples in this study were 198 auditors. Hypotheses are tested using partial least squares and multi-group analysis. The research findings showed that face-to-face review positively influenced performance improvement and impression management. Experienced auditors showed better performance improvement than the less experienced auditors when review is based on face-to-face.*

**Keywords:** *Face-To-Face Review, Auditor's Experience, Performance Improvement, Impression Management.*

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