

**ANALISIS PERSEPSI AUDITOR MENGENAI KEBUTUHAN JASA  
AUDIT *E-COMMERCE* BEDASARKAN PERKEMBANGAN BISNIS,  
SISTEM INFORMASI AKUNTANSI BERBASIS TEKNOLOGI DAN  
KEAHLIAN AUDITOR**

**Oleh**

**Ni Komang Wiprahasti, NIM 1817051021**

**Program Studi S1 Akuntansi**

**ABSTRAK**

Penelitian ini bertujuan untuk mengetahui pengaruh perkembangan bisnis *e-commerce*, sistem informasi akuntansi berbasis teknologi dan keahlian auditor terhadap kebutuhan jasa audit *e-commerce*. Jenis penelitian ini merupakan penelitian kuantitatif yang sumber datanya berasal dari data primer berupa penyebaran kuesioner secara langsung kepada responden. Populasi dalam penelitian ini adalah seluruh kantor akuntan publik (KAP) yang telah memperoleh ijin dari Menteri Keuangan di Provinsi Bali. Sampel yang dipilih dalam penelitian ini yaitu menggunakan purposive sampling sehingga mendapatkan jumlah sebanyak 59 sampel. Teknik analisis data terdiri dari : analisis deskriptif, uji kualitas data, uji asumsi klasik, dan uji hipotesis. Dimana dalam uji hipotesis meliputi uji regresi linier berganda, koefisien determinasi dan uji parsial (uji t) dengan bantuan SPSS versi 26.0 for windows. Hasil penelitian ini menunjukkan bahwa perkembangan bisnis *e-commerce* berpengaruh positif dan signifikan terhadap kebutuhan jasa audit *e-commerce*, sistem informasi akuntansi berbasis teknologi berpengaruh positif dan signifikan terhadap kebutuhan jasa audit *e-commerce* dan keahlian auditor berpengaruh positif dan signifikan terhadap kebutuhan jasa audit *e-commerce*.

**Kata Kunci:** Perkembangan Bisnis *E-commerce*, Sistem Informasi Akuntansi Berbasis Teknologi, Keahlian Auditor dan Kebutuhan Jasa Audit *E-commerce*.

**ANALYSIS OF AUDITOR'S PERCEPTION OF THE NEED FOR E-  
COMMERCE AUDIT SERVICES BASED ON BUSINESS  
DEVELOPMENT, ACCOUNTING INFORMATION SYSTEMS BASED  
ON TECHNOLOGY AND AUDITOR'S EXPERTISE**

**By**

**Ni Komang Wiprahasti, NIM 1817051021**

**Accounting Undergraduate Study Program**

**ABSTRACT**

*This study aims to determine the effect of e-commerce business development, technology-based accounting information systems and auditor expertise on the needs of e-commerce audit services. This type of research is a quantitative research whose data source comes from primary data in the form of distributing questionnaires directly to respondents. The population in this study are all public accounting firms (KAP) that have obtained permission from the Minister of Finance in Bali Province. The sample selected in this study was using purposive sampling so as to get a total of 59 samples. Data analysis techniques consist of: descriptive analysis, data quality test, classical assumption test, and hypothesis testing. Where in the hypothesis test includes multiple linear regression test, coefficient of determination and partial test (t test) with the help of SPSS version 26.0 for windows. The results of this study indicate that the development of e-commerce business has a positive and significant effect on the need for e-commerce audit services, technology-based accounting information systems have a positive and significant effect on the needs of e-commerce audit services and auditor expertise has a positive and significant effect on the need for e-commerce audit services.*

**Keywords:** *E-commerce Business Development, Technology-Based Accounting Information System, Auditor Expertise and E-commerce Audit Service Needs.*