ABSTRAK

Elviana. 7141220012. Persepsi Auditor Mengenai Pengaruh Perkembangan Bisnis *E-commerce* dan Sistem Informasi Akuntansi Berbasis Teknologi Terhadap Jasa Audit *E-commerce*. Skripsi, Program Studi Akuntansi, Fakultas Ekonomi, Universitas Negeri Medan, 2019.

Penelitian ini membahas persepsi auditor mengenai jasa audit *e-commerce* yang belum terlalu dikenal maupun dimanfaatkan. Penelitian ini bertujuan untuk meneliti pengaruh Perkembangan Bisnis *E-commerce* dan Sistem Informasi Akuntansi Berbasis Teknologi Terhadap Jasa Audit *E-commerce*.

Populasi dalam penelitian adalah auditor yang bekerja pada kantor Akuntan Publik di kota Medan. Dari 21 Kantor Akuntan Publik yang menjadi populasi, dipilih 5 Kantor Akuntan Publik dengan jumlah 33 auditor sebagai sampel berdasarkan metode *purposive sampling*. Data yang digunakan dalam penelitian ini adalah data primer, dengan cara mengantar kuesioner langsung kepada responden yang diteliti. Sumber data dalam penelitian ini berupa persepsi auditor mengenai jasa audit *e-commerce*. Teknik analisis data yang digunakan analisis regresi berganda dengan bantuan SPSS versi 20.

Hasil penelitian menunjukkan bahwa persepsi auditor mengenai perkembangan bisnis *e-commerce* berpengaruh secara persial terhadap jasa audit *e-commerce*, artinya perkembangan bisnis *e-commerce* memainkan peran penting dan berdampak pada pekerjaan auditor, banyaknya perusahaan yang mengadopsi bisnisi *e-commerce* membuat jasa audit *e-commerce* dibutuhkan. Persepsi auditor mengenai sistem informasi akuntansi berbasis teknologi berpengaruh secara persial terhadap jasa audit *e-commerce*, artinya sistem informasi akuntansi berbasis teknologi membutuhkan auditor *e-commerce* untuk dapat menguji kehandalan serta keamanan sistem informasi akuntansi agar dapat berjalan secara optimal dan sesuai dengan peraturan yang berlaku. Persepsi auditor mengenai perkembangan bisnis *e-commerce* dan sistem informasi akuntansi berbasis teknologi berpengaruh secara simultan terhadap kebutuhan jasa audit *e-commerce*, artinya perkembangan bisnis *e-commerce* dan sistem informasi akuntansi berbasis teknologi membutuhkan jasa auditor yang memiliki keahlian di bidang akuntansi dan memiliki keahlian di bidang teknologi informasi untuk dapat memahami resiko *e-commerce* yang kompleks.

Berdasarkan hasil penelitian dapat disimpulkan bahwa dalam persepsi auditor mengenai perkembangan bisnis *e-commerce* dan sistem informasi akuntansi berbasis teknologi sacara parsial maupun simultan barpengaruh terhadap jasa audit *e-commerce.*

Kata Kunci : Bisnis *E-commerce*, Sistem Informasi Akuntansi, Jasa Audit *E-commerce*

ABSTRACT

Elviana. 7141220012. Auditor's Perception Regarding the Effect of E-commerce Business Development and Technology-Based Accounting Information System on E-commerce Audit Services. Thesis, Accounting Study Program, Faculty of Economics, Medan State University, 2019.

This study discusses the auditor's perceptions of e-commerce audit services that are not too well known or utilized. This study aims to examine the effect of E-commerce Business Development and Technology-Based Accounting Information Systems on E-commerce Audit Services.

The population in the study is the auditor who works at the Public Accountant office in the city of Medan. Of the 21 Public Accountant Offices that became the population, 5 Public Accounting Firms were selected with a total of 33 auditors as samples based on the purposive sampling method. The data used in this study are primary data, by delivering questionnaires directly to the respondents studied. The data source in this study is the auditor's perception of E-commerce audit services. Data analysis techniques used multiple regression analysis with the help of SPSS version 20.

The results showed that the auditor's perception of the development of e-commerce business has a significant effect on e-commerce audit services, meaning that the development of e-commerce business plays an important role and impacts on the work of auditors, many companies that adopt e-commerce technicians make e-audit services commerce is needed. Auditors' perceptions of technology-based accounting information systems have an influence on e-commerce audit services, meaning that technology-based accounting information systems require e-commerce auditors to be able to test the reliability and security of accounting information systems in order to run optimally and in accordance with applicable regulations. Auditors' perceptions of the development of e-commerce business and technology-based accounting information systems have a simultaneous effect on the needs of e-commerce audit services, meaning that the development of e-commerce businesses and technology-based accounting information systems requires the services of auditors who have expertise in accounting and expertise in the field of information technology to be able to understand the risks of complex e-commerce.

Based on the results of the study it can be concluded that in the auditor's perception the development of e-commerce business and technology-based accounting information systems are partially or simultaneously influential on e-commerce audit services.

Keywords : E-commerce Business, Accounting Information Systems, E-commerce Audit Services