Effect of E-Commerce Business and Technology Based Accounting Information Systems on the Need for Company Audit Services

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Abstract

The background of this research is how to find out the variables that can affect a company, especially in the field of audit architects. With a company audit, the advantages and disadvantages of a company can be known. Therefore, knowing the variables that know the shortcomings of the company will be able to help add value to the company. The method used in this research is how to use the literature review method and survey method to 100 employees which was carried out randomly so that real data can be seen in the field. Therefore, this research method will be able to assist researchers in determining a clear research direction. The problem raised in this research is how to find out the relationship between e-commerce and accounting information systems to the audit needs of a company, with an audit, the direction and goals of the company can be known in the future. This study aims to find out the direction of the company's goals in order to be able to develop the company, especially in business development in the field of marketing in the field of commerce, by incorporating accounting information systems. Then accounting information system and audit system.

Keywords: E-Commerce, Sistem Informasi Akutansi, Jasa Audit, Perusahaan.

1. Introduction

In a company the audit section is part of a company because that section is the section that checks finances whether the company has an advantage or has a loss with an audit, the company will be able to be monitored from a financial perspective so that it can be managed so that there are no future losses [1]. The system used in the company is mainly a sales system that is carried out online using e-commerce methods and accounting information systems which are carried out as the basis for financial management in a company [2]. This research problems is how to find the right variables so that they can be applied in a company, so that the company can progress and develop from the variables raised in this study, namely the e-commerce variable, the accounting information system variable and the variable the need for an audit, with the existence of these three variables, it will be known whether there is a relationship between one variable and another [3]. This research method is how to use quantitative methods, by applying a census survey conducted to 100 people in order to find out which variables have an effect on significant variables, or not with this method, the flow of the research will be known. More focused so that drugs can be known from definite research [4].
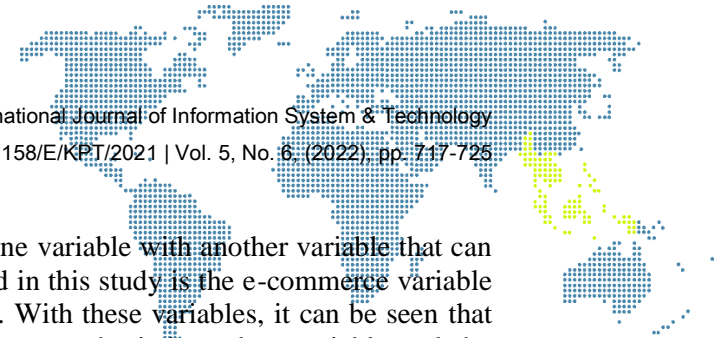
The purpose of this research is how to find out one variable with another variable that can affect the variable of need to take the variable raised in this study is the e-commerce variable and the accounting information system variable [5]. With these variables, it can be seen that there are variables that are significantly related between the independent variable and the dependent variable [6]. Is one of the sales media that is widely used in media, companies that use this media have a tendency to have a very large turnover because e-commerce marketing methods are carried out throughout the world without any time and space restrictions [7], therefore can be done anywhere and anytime so that the sales turnover of a company will be able to increase which can help the company grow throughout the world, without having a place to be marketed to branches all over the world [8]. An accounting information system is a system used in a company to provide convenience to employees who can edit the company without having to use a manual system [9], namely a calculator calculation, but with an accounting information system it will be able to help employees in the company and can find out the company's future plans from the auditor or the system being audited [10]. The audit is part of a company because with an audit the company is known to be healthy or not, with urine carried out on a company, the formula can continue to grow because it can find out the shortcomings that exist in the company [11], so it can help the company develop in order to achieve the expected goals by the company [12].

2. Research Methodology

Figure 1 explains that the method used in this study with a clear direction and purpose of research, it can be seen what stages will be carried out in conducting research in this research. The first stage in this research is to do a literature review by reading a lot of research. Therefore, it becomes the basis for research reference in determining the formulation of research problems * after that is to use media surveys conducted to 100 people and can determine the answers in the field. The second stage is to conduct research by conducting surveys and processing data so that the data what is sought can be known and can solve existing research problems. The last stage of this research is to find the answers to the formulation of the problem being sought.
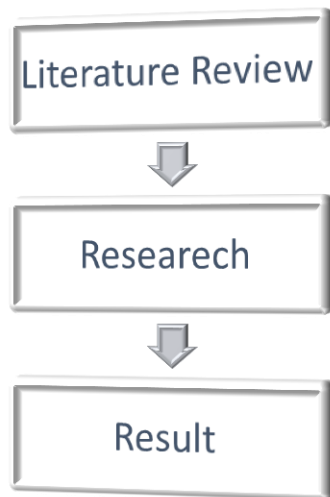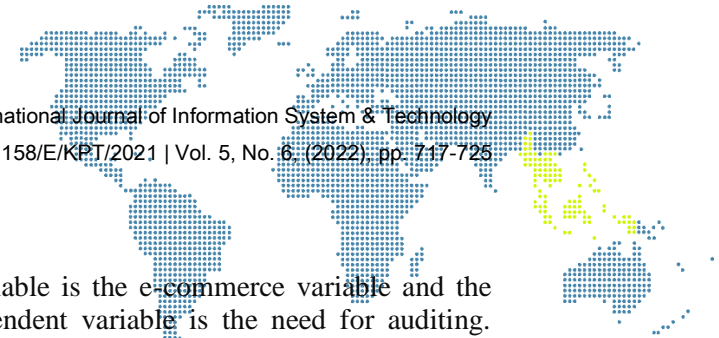

Figure 1. Research Method

3. Result and Discussion

Figure 2 below explains that there are two variable is the e-commerce variable and the accounting information system variable. The dependent variable is the need for auditing. Between the e-commerce variable and the need for audit variable and hypothesis 2 is whether there is a relationship between the accounting information system variable and the need for audit variable with these three variables, the answer will be known after processing the data obtained through surveys.
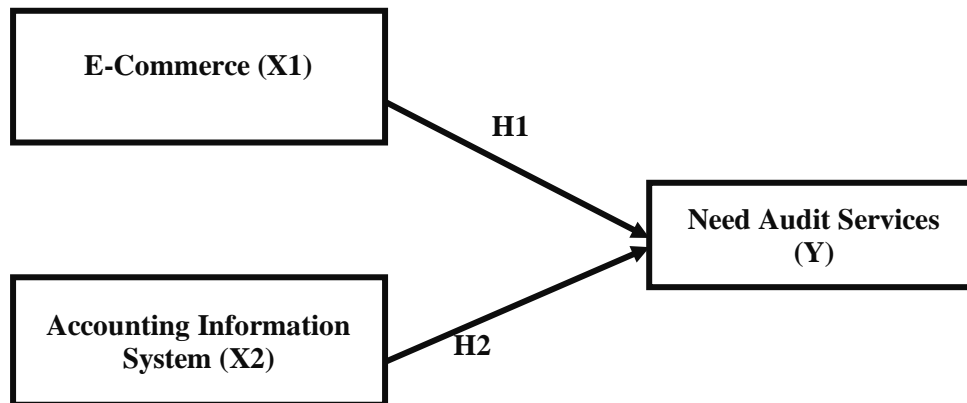

Figure 2. Hipotesis Model

Table 1. The Questions

No	Questions	Variable
1	E-Commerce the latest sales method	X1
2	E-Commerce is being widely used	X1
3	E-Commerce can increase sales turnover	X1
4	Accounting Information System makes a good system	X2
5	Accounting Information System system used	X2
6	The company's accounting information system is very important	X2
7	Need Audit Services is needed by the company	Y
8	Need Audit Services a very important field	Y
9	Need Audit Services must be carried out by the company	Y
10	Need Audit Services as a basis for financial audits	Y

3.1. Multiple Linear Regression Analysis
a) Regression Equations

Table 2. Recapitulation of the Results of Multiple Linear Regression Analysis

Variable	*Unstandardized Coefficients*
E-Commerce	2,392
Accounting Information System	0,349
Need Audit Services	0,422

Source: The Results of Data Processing

Based on table 2 above, it can be seen that the value of the commercials variable is 2.392 and the value of the Accounting Information System variable is 0.349 and the audit service variable is 0.422 which means that it affects one variable with another variable.

b) Koefisien Determinasi (R2)

Table 3. Correlation and Determination Coefficients

Dependent Variable	Independent Variable	R	R *Square*	*Adjusted R Square*
Y	X1 & X2	0,731	0,512	0,545

Source: The Results of Data Processing

Based on the table 3 above, it can be concluded that there are independent variables and the dependent variable the independent variable is the variable X1 and the variable X2 and the dependent variable is the variable that has R values of 0.7 and 31, then the value of R Square is 0.512, then the value of Adjusted R Square is 0.545.

3.2. Hypothesis Testing
a) Hipotesis I (F test / Serempak)

Table 4. F / Simultaneous Test

Dependent variable	Independent Variable	F Count	F Table 0,05	Sig.F	decision on H0
Y	X1 & X2	54,115	1,298	0,003	Rejected

Source: The Results of Data Processing

Based on the table 4 above, it can be concluded that there are independent variables and dependent independent variables are x1 and x2 then the dependent variable is a variable with a value of F 54 comma 115 and F table has a value of 1.298 and significant F is 0.003 after that H is rejected.

b) Hipotesis II (t test / Parsial)

Table 5. t / partial test results

| Variable	t	Sig.
X1	3,443	0,003
X2	5,643	0,002

Source: The Results of Data Processing

Based on table 5 above, it can be concluded that the X1 variable has a P value of 3.443 and has a sig value of 0.003. X2 variable has a value of 5.643 and has a sig value of 0.002. Has a very significant value to the dependent variable Y.

3.3. Discussion of Research Results
3.3.1. Hypothesis 1 (H1) variable E-Commerce (X1) on Need Audit Services variable (Y).

Based on the results of testing hypothesis 1, it can be concluded that the e-commerce variable has a significant relationship to the need audit services variable. With this relationship, it can be seen that metallic service is influenced by the e-commerce variable.
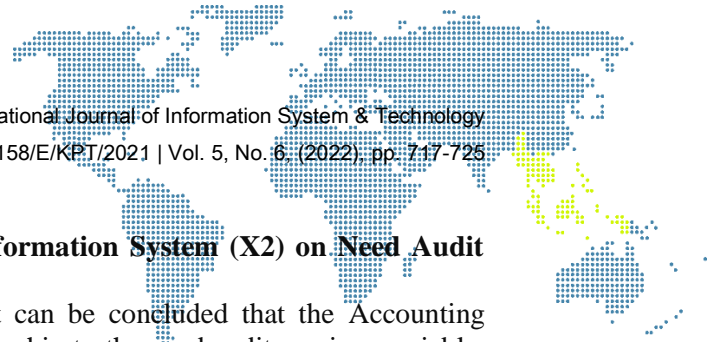
3.3.2. Hypothesis 2 (H2) variable Accounting Information System (X2) on Need Audit Services (Y).

Based on the results of testing hypothesis 2, it can be concluded that the Accounting Information System variable has a significant relationship to the need audit services variable. With this relationship, it can be seen that need audit services is influenced by the Accounting Information System variable.

3.4. Descriptive Analysis
3.4.1. E-Commerce Variables (X1)

The independent variable raised in this study is the image associated with the variable need for audit. Therefore, with the packaged variable, e-commerce has significant effect. Because of their dependence on one another, the e-commerce variables and the need for audits are closely related.

3.4.2. Accounting Information System Variable (X2)

One of the independent variables raised in this study is the accounting information system variable which is related to the dependent variable, namely the need for an audit, with the existence of these two variables, the hypothesis that exists in this variable has significant, which means how does the system have an effect if it is not audited internally or externally. Therefore, with an audit, it will be ensured that the system will run properly and there is no fraud or something strange in the running system.

3.4.3. Need Audit Services Variable (Y)

The dependent variable in this research variable is the variable of using auditing in a company with an audit, so what variables you want to know that can affect the audit variable in a company with the existence of e-commerce variables and accounting information system variables, it can be seen that these variables can affect the use of audit variables in a company.

4. Conclution

Conclusion in the research above, it can be concluded that after a survey has been conducted to 100 people which was conducted randomly and obtained by immersion, the data results prove that in the field that e-commerce variables and accounting information system variables can significantly influence variable need for audit Therefore, because it has a significant effect on the other variable 1 dollar variable, it can be ascertained that this variable must exist so that the other variables can support one variable with another variable.

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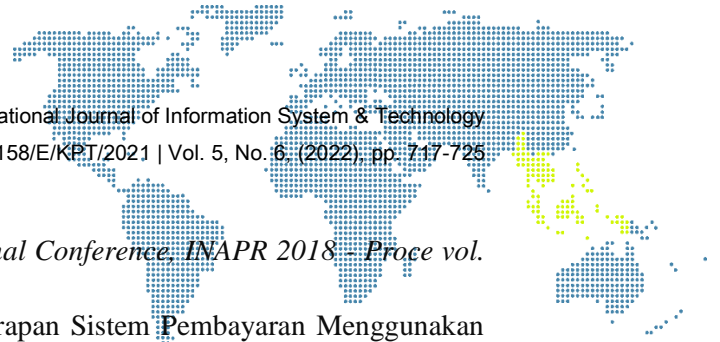
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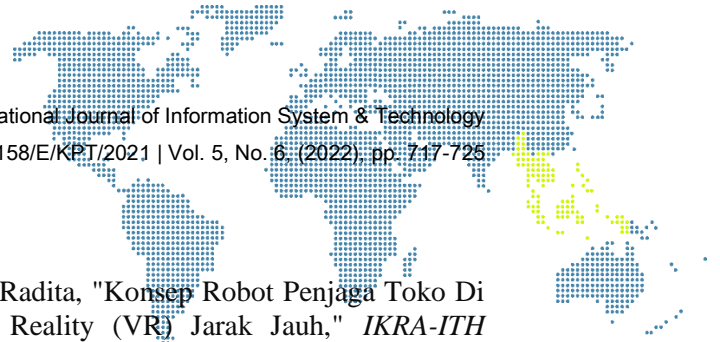
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