

## **ABSTRACT**

*This study aims to analyze the influence of Auditor Expertise, Auditor Perceptions about E-commerce and Information Technology on the Need for E-Commerce Audit Services at Public Accounting Firms in Bandung City. Auditor's Expertise, Auditor's Perception of E-commerce and Information Technology as independent variables, the need for E-Commerce Audit Services as the dependent variable.*

*The population in this study are auditors who work at the Bandung Public Accountant Office. The number of samples taken was 59 respondents. The research method used is descriptive and verification methods. The data collection technique is done through primary data with a questionnaire. The sampling technique used purposive sampling.*

*The statistical analysis used in this study is the Validity Test, Reliability Test, Normality Test, Multicolenicity Test, Heteroscedasticity Test, Multiple Linerar Regression, Correlation Coefficient Analysis, Hypothesis Test and Analysis of the Coefficient of Determination. Based on the results obtained, it shows that the Auditor's Expertise, Auditor's Perception of E-Commerce and Information Technology has a positive effect and simultaneously gives an effect of 63.4% on the Need for E-Commerce Audit Services. This shows that the better the auditor's expertise, the auditor's understanding of e-commerce and information technology will increase the demand for e-commerce audit services.*

**Keywords** : Auditor Expertise, Auditor Perceptions About E-commerce, Information Technology, E-Commerce Audit Services Needs

