

## Determinants Of Fraud Prevention Of Procurement Of Goods And Services In Government Agency

Yoga Bayu Adi  
[yogabayu@students.undip.ac.id](mailto:yogabayu@students.undip.ac.id),  
Master of Accounting Study Program,  
Faculty of Economics and Business, Diponegoro University

Abdul Rohman  
[abdulrohman@lecturer.undip.ac.id](mailto:abdulrohman@lecturer.undip.ac.id),  
Master of Accounting Study Program,  
Faculty of Economics and Business, Diponegoro University

### Abstract

---

This study aims to obtain empirical evidence of the factors that influence efforts to prevent fraud in the procurement of goods and services in the public sector. Institutional theory and Agency theory are used as the theoretical basis. This study examines the effect of the implementation of accountability, effectiveness, internal control system and the application of e-procurement on the prevention of fraud in the procurement of goods and services. This research was conducted in the work units of the Central Statistics Agency (BPS) spread throughout Indonesia. The sampling technique used a systematic random sampling method with a total sample of 258 from 517 populations. The mailed survey was conducted using google forms and obtained as many as 236 responses from the total sample. This quantitative study uses the Structural Equation Modeling-Partial Least Square (SEM-PLS) analysis method. Data processing using Smart PLS 3.2.9 program. The results of the analysis show that the implementation of accountability, effectiveness, internal control system and the implementation of e-procurement has a positive and significant impact on the prevention of fraud in the procurement of goods and services.

**Keywords:** Accountability, Internal Control System, E-procurement, Procurement Fraud Prevention

### INTRODUCTION

Fraud is an unlawful act that is carried out intentionally through the manipulation of misinformation to harm other parties (ACFE Indonesia, 2020). According to ACFE Indonesia (2020), fraud schemes are divided into three main classifications, namely asset misappropriation, financial statement fraud, and corruption.

Based on the 2019 Indonesia Fraud Survey, corruption schemes were the most common schemes, there were 167 cases (69.9%) during 2019 with a total loss of Rp. 373.65 billion (ACFE Indonesia, 2020). In this case, the government agency became the most

disadvantaged organization, the loss reached Rp. 10 billion (20.8%) (ACFE Indonesia, 2020). Most of these corruption schemes are caused by the ineffective use of the budget for the procurement of goods and services in the public sector or government agencies (KPK, 2020).

The KPK's TPK Per Type of Case data states that there has been a spike in corruption cases caused by the procurement of goods and services for the last 5 years (KPK, 2020). There was a spike in the number of cases from the previous 14 cases (in 2015) to 30 cases (in 2020) (KPK, 2020). This data shows that the corruption scheme in the procurement of goods and services ranks second most after bribery cases (KPK, 2020).

The Central Statistics Agency (BPS) is a government agency that uses most of its budget to carry out goods and services procurement activities. Data from the BPS Electronic Procurement Service (LPSE) website, in 2016 the total budget for the procurement of goods and services to carry out the 2016 Economic Census (SE) activities reached Rp. 79.07 billion and in 2017 the highest total budget value for the procurement of goods and services reached Rp. 9 billion, in 2018 it reached 5.3 billion and in 2021 it reached Rp. 1.056 billion.

Fraud Prevention is a unitary effort to prevent the factors causing fraud (Pangaribuan, 2019). These efforts include: reducing opportunities for fraud, reducing pressure on officials to meet needs and eliminating further fraud rationalization actions (Abdullahi & Mansor, 2018). The fraud prevention process must be accompanied by efforts to establish policies, systems, and procedures to assist all aspects of the organization in achieving effectiveness, operating efficiency, and compliance with the law (Faisol et al., 2014).

A good procurement system for the procurement of goods and services will function effectively if there is clarity about functional responsibilities and accountability (Septiawan & Dini Fitria Ningsih, 2020). A good application of accountability in the procurement process will reduce the chances of fraud in the procurement process (Sian & Smyth, 2021). With good accountability/accountability, employees in the procurement sector will always act by agreed procedures so that stakeholders' trust, namely providers or the public can believe that the performance of the procurement process and use of the budget has been carried out by applicable standards and regulations (Kumar & Ganguly, 2021). Pangaribuan (2019) and Rahmawati et al (2020), mention that accountability has a positive effect on fraud prevention. This is contrary to research from Kartini (2018), namely increasing accountability does not have a direct impact on fraud prevention efforts.

Fraud prevention efforts must be supported by the effectiveness of an adequate internal control system (Faisol et al., 2014). With an effective internal control system in the procurement process, it will be easier for organizations to monitor and control the process of using the procurement budget and the procurement auction process (Abbaszadeh et al., 2019). The implementation of an effective internal control system will facilitate the risk assessment process in the procurement process (Faisol et al., 2014). This risk assessment process is useful for identifying possible errors that occur so that it will minimize errors or fraud in the tender process and administration of the use of the procurement budget (Kumar & Ganguly, 2021). This is to the research of Hermiyatti (2010), which states that the application of the effectiveness of internal control system has a positive effect on preventing fraud in the procurement of goods and services. However, this study contradicts the research of Pratiwi et al. (2020) and Jenifer et al. (2019) which states that an internal control system has no effect

on fraud prevention, which is due to the less than optimal implementation of the internal control system in the company which will lead to fraud in terms of opportunities.

In the auction process for the procurement of goods and services, efforts to prevent fraud in the procurement of goods and services can be carried out with the help of IT equipment in the form of e-procurement” (Sánchez-Rodríguez et al., 2020). E-procurement will improve the process of accountability, and transparency and facilitate control over the process of procurement of goods and services (Kumar & Ganguly, 2021). A transparent e-procurement process will create good governance of procurement of goods and services, increase cost-effectiveness and accountability, and reduce collusion among vendors (Rotchanakitumnuai, 2013). With the implementation of effective e-procurement, vendors who do not pass verification/administrative defects will automatically be eliminated (Neupane et al., 2014). This will directly reduce efforts to regulate auctions to win one of the service providers (Doherty et al., 2013). Septiawan & Ningsih (2020), Akbar et al. (2019), and Rotchanakitumnuai (2013), states that the implementation of e-procurement has an effect on fraud prevention, namely a transparent e-procurement process will have a positive impact on good procurement governance practices, increase cost-effectiveness and accountability, and can reduce collusion between vendors. Different results were found in the study of Romaissah et al. (2019), which states that the implementation of e-procurement does not affect efforts to prevent fraud in the procurement of goods and services.

The inconsistency of the results shown by previous studies has prompted a review and re-analysis of the effect of the variables of accountability, effectiveness of internal control system, and the application of e-procurement on the prevention of fraud in the procurement of goods and services and seek answers as to why the results of previous studies show different results. In contrast to previous research, this research will be conducted at Central BPS, Provincial BPS and Regency/City BPS with a relatively large sample of course with the hope that it will give different results from previous research because BPS has characteristics, broad organizational coverage, and distinctive organizational culture. different from other agencies. In addition, previous studies were mostly conducted on organizations with small coverage and with relatively small samples.

The unit analysis in this study is an organizational analysis involving representatives from Central BPS, Provincial and District/City BPS while previous studies tend to use indicators/questions with an individual approach. From the discussion described above, this study will analyze what factors are needed to build a good fraud prevention system for the procurement of goods and services at BPS.

## LITERATURE REVIEW

### Institutional Theory

The institutional theory explains that an organization is formed by the surrounding institutional environment and is formed because of institutional pressures that result in institutionalization (DiMaggio & Powell, 1983). This theory discusses organizational dynamics (Brignall & Modell, 2000). Organizations also tend to adapt to their surroundings by imitating other organizations (isomorphism) (DiMaggio & Powell, 1983). Isomorphism is

coercive, coercive in the sense of forcing organizations to resemble other organizations or forcing organizations to look the same as other organizations when faced with conditions or situations in a certain environment (DiMaggio & Powell, 1983). According to DiMaggio & Powell (1983), there are three ways that organizations can do to look the same as other organizations, namely Coercive Pressure (coercive pressure), Mimetic Pressure (mimetic pressure), and Normative Pressure (normative pressure).

The implementation of accountability is the implementation of coercive pressure that occurs due to coercion from the state in the form of government regulations in the form of Presidential Decree no. 54 of 2010 concerning Government Procurement of Goods/Services which requires every procurement actor to be open (transparent) in planning and implementing the process of procurement of goods and services at Government Agencies.

The implementation of the internal control system is the implementation of coercive pressure, which is an attempt to adopt certain characteristics or traits due to coercion from the state through government regulations (DiMaggio & Powell, 1983). In the context of preventing fraud in the procurement of goods and services, the pressure to adopt this internal control system is mandated by Presidential Decree No. 60 of 2006 concerning Government's Internal Control System.

The application of e-procurement can be associated with coercive pressure, which is an attempt to adopt and imitate certain characteristics or traits due to coercion from the state through government regulations (DiMaggio & Powell, 1983). In the context of preventing fraud in the procurement of goods and services, the pressure to adopt e-procurement is mandated by Presidential Decree No. 54 of 2010 concerning Government Procurement of Goods/Services, which states that procurement of goods and services carried out by using information technology and electronic transactions and electronic transactions by the provisions of the legislation.

### **Agency Theory**

Agency theory is a theory that explains the contractual relationship between two parties, namely the principal (capital owner) and the agent to carry out several services from the principal by distributing tasks and authority to agents in decision-making efforts (Jensen & Meckling, 1976). Agency theory assumes that an agent and principal will have individual interests (Conflict Of Interest) and tend to differ in terms of point of view (Jensen & Meckling, 1976). Principals and agents will have their respective interests (Conflict Of Interest) to be able to maximize their profits so that they can maximize their profits so that which can cause a conflict which is called agency conflict (Jensen & Meckling, 1976). The agent will have an information advantage over the principal, so the principal will not be able to accurately assess the extent to which the agent will choose an action that is in the interests of the principal (Jensen & Meckling, 1976). There needs to be supervision and control that is carried out to assess the actions that will be chosen by the agent to be by the wishes of the principal, so that an agency fee is needed to be used to finance the supervision and control activities (Jensen & Meckling, 1976). In this study, agency theory is used to provide an overview of the need for accountability development efforts, the implementation of an internal control system, and a good E-procurement application to be able to support the

supervisory and control duties of the principal to the agent to prevent fraud in the procurement of goods and services in Indonesia government agencies.

### **Prevention of Procurement of Goods and Services Fraud**

According to Purnamasari & Amaliah (2015), Fraud is a general term, which includes various meanings such as cunning, a human trick used by someone to take advantage of others in a negative way. Based on Presidential Decree No. 12 of 2021, the procurement of goods and services is an activity of procuring goods or services carried out by the Ministry/Agency/SKPD which is financed by the APBN/APBD and the process starts from the identification of needs until the handover of the results of the work. government is an activity that is very prone to fraud in the form of a corruption scheme (Faisol et al., 2014). Many factors cause fraud in the procurement of goods and services carried out using conventional procurement methods, including the limitations of the information. prices of goods/services, limited market access, unfair business competition, poor governance, collusion (conflict of interest) and also a less credible procurement process (Faisol et al., 2014). According to Albrecht et al. (2012). Five factors can be used to eliminate a person's opportunity to commit fraud and can be used as indicators in measuring fraud prevention, namely:

1. Have good internal control.
2. Minimize cooperation between employees and customers or suppliers and provide clear information to suppliers and other parties outside the company regarding company policies related to fraud.
3. Supervise employees and provide a whistleblowing system.
4. Create legal expectations.
5. Carry out the auditing stages proactively.

### **Accountability**

According to Mardiasmo (2018), accountability is a form of obligation to be responsible for the success and failure of the organization's mission to achieve predetermined goals and objectives by using accountability media which is carried out periodically. Public accountability is also related to the obligation to explain and answer questions about what has been, is being, and is planned to be done by public sector organizations (Mahmudi, 2015).

### **Effectiveness of Internal Control System**

According to COSO (2019), the internal control system is a representation of all activities within the organization that must be carried out, where this process is carried out by the board of commissioners/supervisors to provide adequate assurance about achieving the objectives of effective and efficient operational control, reliability of financial reports, and compliance with applicable laws and regulations. The internal control system is designed to secure organizational property/assets, if internal control does not function properly and effectively as a means of control, there will be a high potential for fraud to occur (N'Guilla

Sow et al., 2018). According to COSO (2019), there are five main components of internal control system, namely the control environment, control activities, risk assessment, communication and information, and monitoring.

### **Application Of E-Procurement**

According to Sánchez-Rodríguez et al. (2020), e-procurement is an e-business capability that combines the use of information technology and purchasing resources in processing purchase orders and exchanging information with suppliers that are used to support decisions in purchasing goods/services. Meanwhile, according to Kumar & Ganguly (2021), e-procurement is an information and communication technology (IT) intervention in the purchasing domain of an organization and usually includes all processes ranging from material requests from users to vendor payments. In its application in Indonesia, Presidential Decree No. 54 of 2010 concerning Government Procurement of Goods/Services, states that the procurement of goods and services is carried out using information technology and electronic transactions and electronic transactions by statutory provisions.

### **Hypothesis Development**

#### **The Effect of Accountability on Prevention of Fraud Procurement of Goods and Services**

Accountability is needed to explain an action by presenting and reporting on all behaviours and activities, especially in the field of administration to a higher level Kartini (2018). The creation of good accountability is very much needed in an effort to prevent fraud (Pangaribuan, 2019). In Institutional theory, the application of accountability can be associated with coercive pressure, which is an attempt to adopt and imitate certain characteristics or traits due to coercion from the state through government regulations (DiMaggio & Powell, 1983).

With the creation of good accountability in the organization, it will be very supportive of effective fraud prevention efforts, because good accountability will reduce the opportunity to take fraudulent actions. After all, all processes of using the budget will be held accountable and more accountable and transparent (Pangaribuan, 2019). Agency theory assumes that an agent and principal will have individual interests (Conflict Of Interest) and will lead to the emergence of moral hazard in carrying out their duties and authorities (Jensen & Meckling, 1976). To prevent fraud in the procurement of goods and services, the implementation of good accountability will be able to reduce the occurrence of contractual problems in the form of information asymmetry which leads to the creation of moral hazard actions by agents, namely employees of the Procurement Service Unit (ULP) in the process of procuring goods and services. This explanation is reinforced by the results of research from Pangaribuan (2019) and Rahmawati et al (2020), which state that accountability has a positive effect on fraud prevention. Thus, the first hypothesis in this study is:

**H1: Accountability has a positive effect on preventing fraud in the procurement of goods and services**

## **The Effect of the Effectiveness of internal control system on the Prevention of Fraud in the Procurement of Goods and Services**

The application of internal control system is one of the fraud prevention programs that can ensure that the procurement implementation is by the policies and procedures expected by the principal (KPA/Head of BPS). The implementation of effective internal control will make it easier for the principal (KPA/Head of BPS) to control and ensure the information provided by ULP employees (agents) in the procurement process, to limit the behaviour of agents who have different goals from the principal. Therefore, it is very necessary to implement an effective internal control system to prevent fraud in the procurement of goods and services within BPS. This explanation is strengthened by the results of research from Ibnu Rachman (2021); Hamilah & Sihotang (2020); Hermiyetti (2010); N'Guilla Sow et al. (2018); Bregitta & Bayunitri (2021); Akbar et al. (2019) which states that internal control has a positive and significant influence on fraud prevention. Thus, the second hypothesis in this study is:

**H2: The effectiveness of internal control system has a positive effect on preventing fraud in the procurement of goods and services**

## **The Effect of E-procurement Implementation on the Prevention of Fraud Procurement of Goods and Services**

In its application, e-procurement will have a positive impact on the creation of efficient, effective, and transparent procurement performance (Kumar & Ganguly, 2021). When associated with institutional theory, the application of e-procurement can be associated with coercive pressure, which is an attempt to adopt and imitate certain characteristics or traits due to coercion from the state through government regulations (DiMaggio & Powell, 1983). In the context of preventing fraud in the procurement of goods and services, the pressure to adopt e-procurement is mandated by Presidential Decree No. 54 of 2010 concerning Government Procurement of Goods/Services, which states that the procurement of goods and services carried out by using information technology and electronic transactions and electronic transactions by the provisions of the legislation. In the development of a fraud prevention system for the procurement of goods and services, the adoption of the application of e-procurement serves to reduce the opportunities for fraud in the form of corruption in the process of procurement of goods and services in Government Agencies (Neupane et al., 2014). Effective adoption of e-procurement will be able to minimize the occurrence of meetings between interested parties in the auction process for the procurement of goods and services so that there is less opportunity for collusion to occur (Faisol et al., 2014). In addition, with the adoption of an effective e-procurement application, transparency will be created in the auction process for the procurement of goods and services so that it will automatically prevent fraud in the tender process or auction for the procurement of goods and services (Halbouni et al., 2016). Agency theory assumes that an agent and principal will have individual interests (Conflict Of Interest) and will lead to the emergence of moral hazard in carrying out their duties and authorities (Jensen & Meckling, 1976).

The implementation of e-procurement will be able to solve procurement problems related to information asymmetry, monopoly power as well as transparency and accountability of the procurement process (Neupane et al., 2014). This explanation is reinforced by the results of research from Akbar et al. (2019); Faisol et al. (2014); Pandu Wicaksono et al. (2017); Krisnawati (2022); Septiawan & Ningsih (2020); and Rotchanakitumnuai (2013), which states that the implementation of e-procurement affects the prevention of procurement fraud, the process of implementing e-procurement properly will reflect the creation of better governance practices and cost accounting in the process of preventing fraud in the process of procurement of goods and services in the Government. . Thus, the second hypothesis in this study is:

**H3: The implementation of e-procurement has a positive effect on preventing fraud in the procurement of goods and services.**

From the description of the development of the hypothesis above, the framework of this research is as follows:

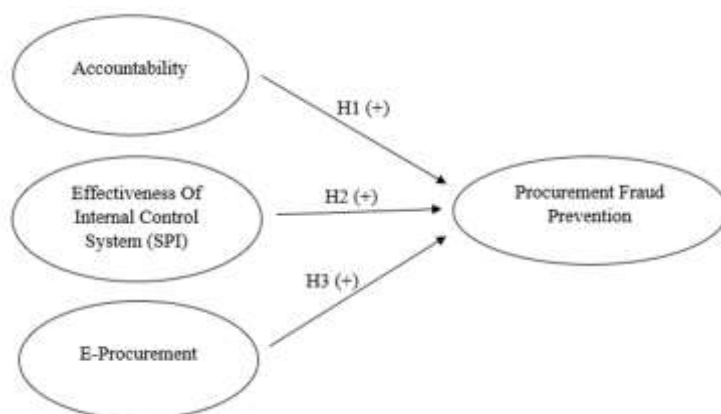


Figure 1. Research Framework

## METHOD

The population in this study were all work units of the Central Statistics Agency (BPS) throughout Indonesia, amounting to 517 work units spread over 34 provinces. The total sample is 258 work units. Sampling was carried out using a systematic random sampling method. The criteria for respondents to be sampled are employees who are involved and responsible for the implementation of goods and services procurement activities to represent their work units, namely the Procurement Officer of Goods and Services (PPBJ) / Commitment Making Officer (PPK) / Head of General Section / Head of the Goods Procurement Work Unit. And Services (UKPBJ) for Provincial BPS + Statistical Polytechnic STIS + Central BPS and Head of General Subdivision/PPBJ/PPK for Regency/City BPS. Each work unit will be represented by one employee who will be the respondent to fill out the questionnaire.



Variable	Definition	Reference	Measurement	Reference
Prevention of Fraud Procurement of Goods and Services	“Fraud prevention is an effort to eliminate, eliminate the causes of fraud”	(Rahmawati et al., 2020)	11 question items	(Albrecht et al., 2012); Andari (2020)
Accountability	Accountability is “a form of obligation to take responsibility for the success and failure of the implementation of the organization's mission to achieve predetermined goals and objectives by using accountability media which is carried out periodically”	(Mardiasmo, 2018)	8 question items	(Sedarmayanti, 2009); Andari (2020)
The effectiveness of the Internal Control System	The effectiveness of the Internal Control System “is a representation of all activities within the organization that must be carried out, where this process is carried out by the board of commissioners/supervisors which aims to provide reasonable assurance about the achievement of the objectives of effective and efficient operational control, reliability of financial statements, and compliance with applicable laws and regulations”	(The Committee of Sponsoring Organizations of the Treadway Commission, 2012)	14 question items	(The Committee of Sponsoring Organizations of the Treadway Commission, 2012); Wardhani (2018)
Application of E-procurement	“E-procurement is an e-business capability that combines the use of	(Sánchez-Rodríguez et al., 2020)	5 question items	(Nugroho et al., 2015); Wardhani

	information technology and purchasing resources in processing purchase orders and exchanging information with suppliers that are used to support decisions in purchasing goods/services”			(2018)
--	--	--	--	--------

Measurement of each variable was carried out using a 5-point Likert scale (Strongly Disagree-Strongly Agree). This research uses Structure Equation Modeling Partial Least Square (SEM-PLS) analysis with the analysis tool SmartPLS 3.2.9.

## RESULTS AND DISCUSSION

### Questionnaire Return Rate

This research questionnaire was filled out from April 14 to April 30, 2022. Until the deadline for filling out there were 236 respondents who had filled out or 91.47% of the response rate and 22 respondents who did not respond.

### Respondents Overview

**Table 1. Distribution of Respondents Based on Geographical Location and Age of Work Unit**

Region	Age Unit of Work (Years)			Total	
	< 10 years	10-20 years	> 20 years	Total	Persentase (%)
Sumatera	4	33	35	72	30,5
Jawa	0	7	56	63	26,7
Kalimantan	1	10	17	28	11,9
Sulawesi	2	13	22	37	15,7
Bali Nusa Tenggara	1	5	14	20	8,5
Maluku Papua	5	3	8	16	6,8
<b>Total</b>	<b>13</b>	<b>71</b>	<b>152</b>	<b>236</b>	
<b>Persentase (%)</b>	<b>5,5</b>	<b>30,1</b>	<b>64,4</b>		

Source: Processed Primary Data, 2022

Most respondents are in Sumatra with 72 work units or 30.5% and the least is Maluku and Papua with 16 work units or around 6.8%. In terms of the age of the work unit, 5.5% of the total respondents or 13 are work units under the age of 10 years, namely work units that have only been formed in the last 10 years due to the regional expansion policy.

**Table 2. Distribution of Respondents Based on Geographical Location and Amount of Budget Managed**

Region	Budget Amount (Billion)					Total	Percent (%)
	< 5	5-10	11-15	16-20	> 20		
Sumatera	29	33	4	5	1	72	30,5
Jawa	4	32	16	4	7	63	26,7
Kalimantan	4	20	1	3	0	28	11,9
Sulawesi	12	20	1	3	1	37	15,7
Bali Nusa Tenggara	4	13	1	2	0	20	8,5
Maluku Papua	4	5	6	0	1	16	6,8
<b>Total</b>	<b>57</b>	<b>123</b>	<b>29</b>	<b>17</b>	<b>10</b>	<b>236</b>	
<b>Persentase (%)</b>	<b>24,2</b>	<b>52,1</b>	<b>12,3</b>	<b>7,2</b>	<b>4,2</b>		

Source: Processed Primary Data, 2022

Viewed from the perspective of the amount/amount of budget being managed, the majority of work units at BPS manage a budget of between Rp. 5 billion to Rp. 10 billion, namely 123 BPS work units manage the budget or about 52.1% of the total work units sampled in the study.

**Table 3. Distribution of Respondents Based on Geographical Location and Number of Employees**

Region	Number of Employees			Total	Persen (%)
	Small (< 20 Employees)	Currently (20-40 Employees)	Big (> 40 Employees) Total		
<b>Sumatera</b>	30	36	6	72	30,5
<b>Jawa</b>	4	46	13	63	26,7
<b>Kalimantan</b>	8	19	1	28	11,9
<b>Sulawesi</b>	5	30	2	37	15,7
<b>Bali Nusa Tenggara</b>	5	13	2	20	8,5
<b>Maluku Papua</b>	4	10	2	16	6,8
<b>Total</b>	<b>56</b>	<b>154</b>	<b>26</b>	<b>236</b>	
<b>Persen (%)</b>	<b>23,7</b>	<b>65,3</b>	<b>11,0</b>		

Source: Processed Primary Data, 2022

Based on the data above, the distribution of respondents from the perspective of the number of employees shows that the majority of work units that are sampled in this study are work units of the medium category (work units with several employees between 20-40

employees) totalling 154 work units (65.3% of the total number of employees). work unit sample). The sample of work units in the large category (work units with the number of employees > 40 employees) amounted to 26 work units (11% of the total sample of work units) consisting of Provincial BPS work units and several Regency/City BPS work units in the Java region. The remaining 56 work units (23.7% of the total sample of work units) are small category work units with < 20 employees.

### Descriptive Statistics

**Table 4. Descriptive Statistics of Variables**

No	Variable.	Theoretical Range..			Actual Range (Results)			
		Min.	Max.	Mean.	Min.	Max.	Mean.	Standar Deviasi
1	PBJ Fraud Prevention	6	30	18	9	30	26,69	2,918
2	Accountability	8	40	24	14	40	34,95	4,046
3	Spi Effectiveness	11	55	33	22	55	47,70	5,605
4	E-Procurement	5	25	15	10	25	22,29	2,760

Source: Processed Primary Data, 2022

All variables were measured using a Likert scale of 1-5. In all variables, the mean of test results from all respondents is always greater than the mean theoretical value. This shows that the perception of the implementation of the prevention of fraud in the procurement of goods and services, accountability, the application of internal control system and the implementation of e-procurement at BPS is quite high. The standard deviation shows the measure of the variation of the data used. The standard deviation of all research variables is always smaller than the mean, which means that the overall data variation indicates that the data is homogeneous or the data variance is relatively smaller.

### Test Outer Model

#### Convergent Validity Test

**Table 5. Outer Loading Value After Respecific**

Construct	Indicator	Outer loading	Conclusion
(1)	(2)	(3)	(4)
Accountability (Akun)	Akun_1	0,729	Valid
	Akun_2	0,810	Valid
	Akun_3	0,775	Valid
	Akun_4	0,820	Valid
	Akun_5	0,791	Valid
	Akun_6	0,803	Valid
	Akun_7	0,789	Valid

	Akun_8	0,847	Valid
	SPI_1	0,725	Valid
	SPI_2	0,757	Valid
	SPI_3	0,744	Valid
Efektifitas Sistem	SPI_4	0,774	Valid
Effectiveness of	SPI_5	0,860	Valid
Internal Control	SPI_6	0,825	Valid
System	SPI_9	0,819	Valid
(SPI)	SPI_10	0,835	Valid
	SPI_11	0,845	Valid
	SPI_12	0,768	Valid
	SPI_14	0,805	Valid
	Eproc_1	0,860	Valid
Application of E-	Eproc_2	0,862	Valid
procurement	Eproc_3	0,903	Valid
(Eproc)	Eproc_4	0,928	Valid
	Eproc_5	0,897	Valid
Prevention of	PF_1	0,795	Valid
fraud in the	PF_2	0,783	Valid
procurement of	PF_4	0,736	Valid
goods and	PF_8	0,711	Valid
services	PF_10	0,819	Valid
(PF)	PF_11	0,801	Valid

Source: Processed

primary data, 2022

After the convergent validity test, 8 indicators were declared invalid, namely indicators PF\_3, PF\_5, PF\_6, PF\_7, PF\_9, SPI\_7, SPI\_8, and SPI\_13. According to Ghozali (2021), the model can be improved by re-specifying the indicators whose outer loading value is  $< 0.70$ , by removing indicators whose outer loading value is  $< 0.70$ . The table above is the result of re-specification by eliminating 8 indicators that do not meet the outer loading requirements. The results show that all indicators used for this study have passed the convergent validity test.

## Discriminant Validity Test

**Table 6. Cross Loading Value Specification**

	<b>Akuntabilitas</b>	<b>Efektivitas SPI</b>	<b>Pencegahan Fraud PBJ</b>	<b>Penerapan E-procurement</b>
<b>Akun_1</b>	0,729	0,535	0,602	0,397
<b>Akun_2</b>	0,810	0,627	0,624	0,430
<b>Akun_3</b>	0,775	0,645	0,653	0,515
<b>Akun_4</b>	0,820	0,736	0,683	0,558
<b>Akun_5</b>	0,791	0,662	0,595	0,424
<b>Akun_6</b>	0,803	0,678	0,608	0,458
<b>Akun_7</b>	0,789	0,724	0,645	0,461
<b>Akun_8</b>	0,847	0,709	0,692	0,494
<b>SPI_1</b>	0,653	0,725	0,702	0,564
<b>SPI_10</b>	0,651	0,835	0,612	0,484
<b>SPI_11</b>	0,670	0,845	0,618	0,551
<b>SPI_12</b>	0,637	0,768	0,594	0,597
<b>SPI_14</b>	0,673	0,805	0,638	0,573
<b>SPI_2</b>	0,628	0,757	0,605	0,489
<b>SPI_3</b>	0,669	0,744	0,554	0,456
<b>SPI_4</b>	0,653	0,774	0,585	0,545
<b>SPI_5</b>	0,708	0,860	0,663	0,552
<b>SPI_6</b>	0,695	0,825	0,629	0,548
<b>SPI_9</b>	0,690	0,819	0,670	0,579
<b>PF_1</b>	0,578	0,569	0,795	0,494
<b>PF_10</b>	0,723	0,713	0,819	0,480
<b>PF_11</b>	0,694	0,696	0,801	0,521
<b>PF_2</b>	0,558	0,537	0,783	0,508
<b>PF_4</b>	0,627	0,560	0,736	0,381
<b>PF_8</b>	0,518	0,550	0,711	0,384
<b>Eproc_1</b>	0,534	0,590	0,528	0,860
<b>Eproc_2</b>	0,470	0,589	0,469	0,862
<b>Eproc_3</b>	0,495	0,599	0,538	0,903
<b>Eproc_4</b>	0,578	0,653	0,545	0,928
<b>Eproc_5</b>	0,540	0,596	0,571	0,897

Source: Processed primary data, 2022

The output of the cross loading in table 6 shows that the value of the indicator construct relationship exceeds the value of the other construct relationships, so it can be concluded that all latent constructs predict indicators better than other blocks. This indicates that all latent variables / dependent variables have good determinant validity or meet the discriminant validity requirements for use in research.

## Reliability Test

**Table 7. Cronbach Alpha Value and Composite Reliability**

	<b>Cronbach's Alpha</b>	<b>Composite Reliability</b>
<b>Accountability</b>	0,917	0,933
<b>SPI Effectiveness</b>	0,942	0,950
<b>PBJ Fraud Prevention</b>	0,867	0,900
<b>E-Procurement</b>	0,935	0,950

Source: processed primary data, 2022

These results show that the Cronbach Alpha and Composite Reliability values of each variable are greater than 0.70 which means that all constructs are reliable or meet the reliability test.

## Inner Model Test

### R-square analysis

**Table 8. Table of R square (R<sup>2</sup>)**

	<i>R Square</i>	<i>R Square Adjusted</i>
<b>PBJ Fraud Prevention</b>	0,694	0,690

Source: Processed Primary Data, 2022

Table 8 shows that the R<sup>2</sup> value of the research model is 0.694. These results indicate that the value of R<sup>2</sup> is greater than 0.20. According to Ghozali (2021), the value of R<sup>2</sup> = 0.694 is included in the good category. This means that the research model used in this study is in a fit or good condition.

## Hypothesis Testing

**Table 9. Hypothesis Testing**

	<i>Original Sample (O)</i>	<i>Sample Mean (M)</i>	<i>Standard Deviation (STDEV)</i>	<i>T Statistics ((O/STDEV))</i>	<i>P Values</i>
<b>Akun -&gt; PF</b>	0,474	0,467	0,074	6,392	<b>0,000</b>
<b>SPI -&gt; PF</b>	0,324	0,337	0,090	3,613	<b>0,000</b>
<b>Eproc -&gt; PF</b>	0,098	0,090	0,057	1,721	<b>0,043</b>

Source: Processed Primary Data, 2022

### a) Hypothesis 1

The first hypothesis is that the implementation of accountability has a positive effect on preventing fraud in the procurement of goods and services. It is known that the t-statistic value generated is  $6.392 > 1.6514$  and the resulting p-value is  $0.000 < 0.05$ , which means that the hypothesis is accepted. The original sample value is positive +0.474. The higher the implementation of accountability in the procurement of goods and services, the higher the fraud prevention efforts related to the procurement of goods and services will be.

Efforts to implement accountability are also by the institutional theory proposed by DiMaggio & Powell (1983), the implementation of accountability will be one of the implementations of the isomorphism in the form of coercive pressure which is pressure due to coercion from the state in the form of government regulations in the form of Presidential Decree No. 54 of 2010 concerning Government Procurement of Goods/Services, which requires that every procurement actor must be transparent in planning and implementing the process of procurement of goods and services at Government Agencies. This openness can be implemented with the provision of adequate public information facilities, and the determination of policy targets that are appropriate, clear, and by the organization's vision and mission.

Efforts to implement accountability are also in line with the Agency theory proposed by Jensen & Meckling (1976). The implementation of accountability with transparency and openness in the use of the budget for the procurement of goods and services will be able to reduce the occurrence of contractual problems in the form of information asymmetry which

leads to the creation of moral hazard actions by agents (PPK and PPBJ) in the process of procuring goods and services. The implementation of accountability in the procurement process in the form of clarity about tasks, authorities, performance targets, and work programs will make it easier for the principal (KPA/Head of BPS) to control the process of procurement of goods and services carried out by agents (PPK and PPBJ) at ULP so that the possibility of fraud related to the procurement of goods and services will be prevented. In this case, with the implementation of good accountability, the fraud prevention process in the procurement of goods and services will be more effective, so that fraud related to the procurement of goods and services will be minimized.

The positive effect of implementing accountability on the prevention of fraud in the procurement of goods and services is supported by the results of similar conceptual research conducted by Pangaribuan (2019) and Rahmawati et al (2020). With the conformity of the results between previous researchers, it can be concluded that one of the factors that support and can be used for the development of a fraud prevention system related to the procurement of goods and services is the implementation of good accountability.

## **b) Hypothesis 2**

The second hypothesis is that the effectiveness of the Internal Control System has a positive influence on the prevention of fraud in the procurement of goods and services. It is known that the t-statistic value generated is  $3.613 > 1.6514$  and the p-value is  $0.000 < 0.05$ , which means that the hypothesis is accepted. The original sample value is positive  $+0.324$ . The higher the effectiveness of the implementation of internal control system in the procurement of goods and services, the higher the fraud prevention efforts related to the procurement of goods and services will be.

Efforts to implement an effective internal control system are also by the institutional theory proposed by DiMaggio & Powell (1983). The effective application of internal control system will be one of the implementations of isomorphism in the form of coercive pressure which is pressure due to coercion from the state in the form of government regulations in the form of Presidential Decree No. 60 of 2006 concerning the Government Internal Control System (SPIP) which requires every government agency to adopt and implement the 5 main elements in the SPIP. The success of implementing the effectiveness of internal control system will be able to suppress the opportunity to take fraudulent actions in the field of procurement of goods and services because with the implementation of a good internal control system effectiveness/internal control in the procurement unit within an agency, it is very likely that the opportunity for fraud to occur will be prevented (Akbar et al., 2019).

Efforts to implement an effective internal control system are also in line with the Agency theory proposed by Jensen & Meckling (1976). The effectiveness of the implementation of internal control system is a form of a delegation from the principal (KPA / Head of BPS) with the agent (PPK and PPBJ at ULP) to build an effective Internal Control System to oversee procurement management activities. and services within the organization. The implementation of an effective internal control system will support the creation of a fraud prevention system that can ensure that the procurement implementation is by the policies and procedures desired by the principal (KPA / Head of BPS). The implementation



of effective internal control will make it easier for the principal (KPA/Head of BPS) to control and ensure the information provided by procurement actors/PPK and PPBJ (agents) in the procurement process, to limit the behaviour of agents who have different goals from the principal. With the process of implementing and developing an effective internal control system in the procurement unit in the agency, fraud related to the procurement of goods and services may be prevented and less likely to occur.

The positive influence of the effectiveness of the application of internal control system on the prevention of fraud in the procurement of goods and services is supported by the results of similar conceptual research conducted by Ibnu Rachman (2021); Hamilah & Sihotang (2020); Hermiyetti (2010); Bregitta & Bayunitri (2021); Akbar et al. (2019); and N'Guilla Sow et al. (2018). From the results of previous studies that there is congruence of results, it can be concluded that another factor that supports and can be used for the development of a fraud prevention system related to the procurement of goods and services is the effective application of internal control system.

### c) Hypothesis 3

The third hypothesis is that the application of e-procurement has a positive effect on preventing fraud in the procurement of goods and services. It is known that the t-statistic value generated is  $1.721 > 1.6514$  and the p-value is  $0.043 < 0.05$ , which means that the hypothesis is accepted. The original sample value is positive at  $+0.098$ . the higher the implementation of e-procurement in the procurement of goods and services, the higher the fraud prevention efforts related to the procurement of goods and services will be.

Efforts to prevent fraud in the procurement of goods and services using e-procurement are by the institutional theory proposed by DiMaggio & Powell (1983). The implementation of e-procurement will be one of the implementations of the isomorphism in the form of coercive pressure which is pressure due to coercion from the state in the form of government regulations in the form of Presidential Decree No. 54 of 2010 concerning Government Procurement of Goods/Services, which states that procurement of goods and services carried out using information technology and electronic transactions and electronic transactions by statutory provisions. Effective adoption of e-procurement will be able to minimize the occurrence of meetings between interested parties in the auction process for the procurement of goods and services so that there is less opportunity for collusion to occur (Faisol et al., 2014). In addition, with the adoption of an effective application of e-procurement, transparency will be created in the auction process for the procurement of goods and services so that it will automatically prevent fraud in the tender process or auction for the procurement of goods and services (Halbouni et al., 2016).

This effort to implement effective e-procurement is also in line with the Agency theory proposed by Jensen & Meckling (1976). In the context of preventing fraud in the procurement of goods and services, the implementation of e-procurement will be able to solve procurement problems related to information asymmetry, monopoly power, and transparency and accountability of the procurement process (Neupane et al., 2014). In this case, the implementation of e-procurement will be able to reduce agency problems that arise, such as the problem of information asymmetry between the Head of the Agency as KPA

(principal) and ULP employees (agent) which will lead to moral hazard actions that lead to fraudulent actions. in the procurement process. With the implementation of e-procurement in the process of procurement of goods and services, the planning and control process for the Procurement of Goods and Services will be easier so that the Head of the Agency (as the Principal) will find it easier to control the PPK and PPBJ (agent). With the existence of e-procurement, PPBJ and PPK (agent) will be more careful in carrying out the auction process so that an administrative process for the procurement of goods and services will be carried out in a transparent and accountable manner and will reduce moral hazard actions that occur due to information asymmetry.

The positive influence of the implementation of e-procurement on the prevention of fraud in the procurement of goods and services is supported by the results of similar conceptual research conducted by Akbar et al. (2019); Faisal et al. (2014); Pandu Wicaksono et al. (2017); Septiawan & Ningsih (2020), Krisnawati (2022), and Rotchanakitumnuai (2013). The results of previous studies that have concordance with the results, it can be concluded that the factors that support and can be used for the development of a fraud prevention system related to the procurement of goods and services are in the form of an effective application of e-procurement.

## CONCLUSION

The results of this study indicate that the implementation of accountability, the effectiveness of the implementation of internal control system and the implementation of e-procurement have a significant positive effect on the prevention of fraud in the procurement of goods and services.

The results of this study provide theoretical implications for the literature review on fraud prevention efforts. In particular, the literature on fraud prevention efforts in the procurement of goods and services using institutional theory and agency theory approaches. The results of the PLS-SEM analysis show empirical evidence that internal control factors, namely the implementation of accountability, the effectiveness of the application of internal control system and the application of e-procurement are factors that can encourage fraud prevention efforts related to the procurement of goods and services. The results of this study can also be used as input for government agencies to build an appropriate fraud prevention system in the procurement of goods and services through three variables driving the prevention of fraud in the procurement of goods and services, which have been presented in this study. These three variables are important to be able to improve fraud prevention efforts from elements of accountability implementation, the effectiveness of internal control system implementation, and e-procurement implementation.

This study has several limitations that may affect the results of the study. Some of these limitations include the time of the study so that this study only examines a small number of factors that can affect the prevention of fraud in the procurement of goods and services in a government agency.

For further research, it is recommended to increase the number of respondents, not only from one agency so that the research results can be generalized, add data collection methods, namely questionnaires and interviews and add moderating variables, such as leadership or organizational culture development.

## BIBLIOGRAPHY

- Abbaszadeh, M. R., Salehi, M., & Faiz, S. M. (2019). Association of information technology and internal controls of Iranian state agencies. *International Journal of Law and Management*, 61(1), 133–150. <https://doi.org/10.1108/IJLMA-12-2017-0304>
- Abdullahi, R., & Mansor, N. (2018). Fraud prevention initiatives in the Nigerian public sector: Understanding the relationship of fraud incidences and the elements of fraud triangle theory. *Journal of Financial Crime*, 25(2), 527–544. <https://doi.org/10.1108/JFC-02-2015-0008>
- ACFE Indonesia. (2020). Survei Fraud Indonesia 2019. In *ACFE Indonesia Chapter #111* (Vol. 53, Issue 9). ACFE Indonesia Chapter. <https://acfe-indonesia.or.id/survei-fraud-indonesia/>
- Akbar, A., Rosidi, & Andayani, W. (2019). Pengaruh Implementasi *E-procurement* dan Sistem Pengendalian Internal Pemerintah terhadap Pencegahan Fraud Pengadaan Barang/Jasa dengan Budaya Etis Organisasi sebagai Pemoderasi. *Jurnal Economia*, 15(1), 69–81.
- Albrecht, W. S., Albrecht, C. O., Albrecht, C. C., & Zimbelman, M. F. (2012). Fraud Examination. Fourth Edition. In *Fraud Examination. Fourth Edition*. South Western: Cengage Learning.
- Andari, M. W. (2020). *Pengaruh Sistem Pengadaan Barang Dan/Atau Jasa, Sistem Pengendalian Internal, Dan Komitmen Organisasi Terhadap Akuntabilitas Kinerja Pemerintah Dalam Pencegahan Fraud*. Universitas Islam Indonesia Yogyakarta.
- Bregitta, H., & Bayunitri, B. (2021). The influence of internal audit and internal control toward fraud prevention. *International Journal of Financial, Accounting, and Management*, 3(1), 45–64. <https://doi.org/10.35912/ijfam.v3i1.181>
- Brignall, S., & Modell, S. (2000). An institutional perspective on performance measurement and management in the “new public sector.” *Management Accounting Research*, 11(3), 281–306. <https://doi.org/10.1006/mare.2000.0136>
- Committee of Sponsoring Organizations of the Treadway Commission. (2019). COSO Internal Control - Integrated Framework: An Implementation Guide for the Healthcare Industry. In *COSO - Committee of Sponsoring Organizations of the Treadway Commission* (Issue January). COSO: AICPA. <https://www.coso.org/Documents/COSO-CROWE-COSO-Internal-Control-Integrated-Framework.pdf>
- DiMaggio, P. J., & Powell, W. W. (1983). The iron cage revisited institutional isomorphism and collective rationality in organizational fields. *Advances in Strategic*

- Management*, 48(2), 147–160. [https://doi.org/10.1016/S0742-3322\(00\)17011-1](https://doi.org/10.1016/S0742-3322(00)17011-1)
- Doherty, N. F., McConnell, D. J., & Ellis-Chadwick, F. (2013). Institutional responses to electronic procurement in the public sector. *International Journal of Public Sector Management*, 26(6), 495–515. <https://doi.org/10.1108/IJPSM-04-2012-0048>
- Faisol, I. A., Tarjo, & Musyarofah, S. (2014). Pengaruh Penerapan *E-procurement* Terhadap Pencegahan Fraud Di Sektor Publik. *JAFFA Oktober*, 02(2), 71–90.
- Ghozali, I. (2021). *Partial Least Square. Konsep Teknik, dan Aplikasi Menggunakan Program SmartPLS 3.2.9 Untuk Penelitian Empiris. Edisi 3* (Edisi 3). Semarang: Badan Penerbit Universitas Diponegoro.
- Halbouni, S. S., Obeid, N., & Garbou, A. (2016). Corporate governance and information technology in fraud prevention and detection: Evidence from the UAE. *Managerial Auditing Journal*, 31(6–7), 589–628. <https://doi.org/10.1108/MAJ-02-2015-1163>
- Hamilah, H. H., & Sihotang, K. F. (2020). ... of Internal Auditors, Internal Control System, Whistleblowing System and Organizational Commitment To Fake Prevention (Fraud .... *... Fake Prevention (Fraud ...*, 17(6), 7119–7131. <http://repository.stie-yai.ac.id/id/eprint/218>
- Hermiyetti. (2010). Pengaruh Penerapan Pengendalian Internal Terhadap Pencegahan Fraud Pengadaan Barang. *Jurnal Akuntansi Dan Auditing Indonesia.*, 14 No. 2, 1–11.
- Ibnu Rachman, W. D. (2021). The Effect Of Internal Control And Organizational Commitment To Fraud prevention in hospital x in the city of bandung indonesia. *Turcomat.Org*, 12(8), 1038–1043. <https://turcomat.org/index.php/turkbilmat/article/view/2985>
- Peraturan Presiden Republik Indonesia Nomor 60 Tahun 2006 tentang Sistem Pengendalian Internal Pemerintah, (2006).
- Jenifer, Handoko, B. L., & Swat, A. (2019). The Effect of Internal Control System, Leadership Style and Compensation System Toward Fraud Prevention. *International Journal of Recent Technology and Engineering*, 8(4), 3693–3698. <https://doi.org/10.35940/ijrte.d7952.118419>
- Jensen, M. C., & Meckling, W. H. (1976). Theory Of The Firm : Managerial Behavior , Agency Costs And Ownership Structure. *Journal Of Financial Economics*, 3, 305–360. North-Holland Publishing Company
- Kartini. (2018). Developing fraud prevention model in regional public hospital in West Sulawesi Province. *International Journal of Law and Management*, 60(2), 210–220. <https://doi.org/10.1108/IJLMA-04-2017-0095>
- KPK. (2020). *Data TPK Per Jenis Perkara*. [www.kpk.go.id/id/statistik/penindakan/tpk-berdasarkan-jenis-perkara](http://www.kpk.go.id/id/statistik/penindakan/tpk-berdasarkan-jenis-perkara)
- Krisnawati, I. (2022). *Determinan Pencegahan Fraud Pengadaan Barang dan Jasa Pemerintah*. Universitas Diponegoro.
- Kumar, N., & Ganguly, K. K. (2021). Non-financial *e-procurement* performance measures: Their interdependence and impact on production cost. *International Journal of Productivity and Performance Management*, 70(1), 41–64. <https://doi.org/10.1108/IJPPM-07-2019-0353>

- Kuo, C. C., Ni, Y. L., Wu, C. H., Duh, R. R., Chen, M. Y., & Chang, C. (2021). When can felt accountability promote innovative work behavior? The role of transformational leadership. *Personnel Review*. <https://doi.org/10.1108/PR-03-2021-0174>
- Mahmudi. (2015). Manajemen Kinerja Sektor Publik. In *Cetakan Pertama* (Edisi Ketii, pp. 1–246). Unit Penerbit Dan Percetakan STIE YKPN: Yogyakarta.
- Mardiasmo. (2018). Akuntansi Sektor Publik. Edisi Terbaru. In Mardiasmo (Ed.), *Akuntansi Sektor Publik-Edisi Terbaru* (Edisi Terb). Yogyakarta: CV. ANDI OFFSET.
- N'Guilla Sow, A., Basiruddin, R., Mohammad, J., & Abdul Rasid, S. Z. (2018). Fraud prevention in Malaysian small and medium enterprises (SMEs). *Journal of Financial Crime*, 25(2), 499–517. <https://doi.org/10.1108/JFC-05-2017-0049>
- Neupane, A., Soar, J., Vaidya, K., & Yong, J. (2014). Willingness to adopt *e-procurement* to reduce corruption: Results of the PLS path modeling. *Transforming Government: People, Process and Policy*, 8(4), 500–520. <https://doi.org/10.1108/TG-03-2014-0007>
- Ni Komang Ayu Puspita Dewi, I. D. G. D. S. (2016). Pengaruh Akuntabilitas, Karakteristik Personal Auditor, Dan Skeptisme Profesional Pada Kualitas Audit. *E-Jurnal Akuntansi Universitas Udayana, Vol.17.3.*(3), 1780–1807.
- Nugroho, R. S., Wanto, A. H., & Trisnawati. (2015). Pengaruh Implementasi Sistem Pengadaan Secara Elektronik (*E-procurement*) Terhadap Fraud Pengadaan Barang/Jasa Pemerintah (Studi Pada Satuan Kerja Perangkat Daerah Kabupaten Magetan). *Jurnal Administrasi Publik (JAP)*, 3(11), 1905–1911.
- Pandu Wicaksono, A., Urumsah, D., & Asmui, F. (2017). The Implementation of *E-procurement* System: Indonesia Evidence. *SHS Web of Conferences*, 34(7), 10004. <https://doi.org/10.1051/shsconf/20173410004>
- Pangaribuan, D. (2019). The Influences of Institution Governance , Risk Management and Accountability Performance System Implementatation to Fraud Prevention ( Studies at Integrated Government Centralized of Banten Province ). *Pdfs.Semanticscholar.Org*, 8(8), 22–28. <https://pdfs.semanticscholar.org/8fd6/128694b4cf5ed1ff7d01b0c46ef8ccb27a2b.pdf>
- Peraturan Presiden No. 12. (2021). *Perpres no 12 2021 perubahan untuk Perpres no 16 2018. 086130*, 47. <https://jdih.lkpp.go.id/regulation/peraturan-presiden/peraturan-presiden-nomor-12-tahun-2021>
- Peraturan Presiden Republik Indonesia Nomor 54 tahun 2010 Tentang Pengadaan Barang / Jasa Pemerintah. (2010). *Peraturan Presiden Republik Indonesia Nomor 54 tahun 2010 Tentang Pengadaan Barang / Jasa Pemerintah. 1*.
- Pratiwi, K. I., Rosdini, D., & Fitriyah, F. K. (2020). Influence of transformational leadership style, internal control system, and government internal auditor (APIP) capability level on fraud prevention. *International Journal of Innovation, Creativity and Change*, 10(11), 705–726.
- Purnamasari, P., & Amaliah, I. (2015). Fraud Prevention: Relevance to Religiosity and Spirituality in the Workplace. *Procedia - Social and Behavioral Sciences*,

- 211(September), 827–835. <https://doi.org/10.1016/j.sbspro.2015.11.109>
- Rahmawati, E., Sarwani, S., Rasidah, R., & Yuliastina, M. (2020). Determinan Fraud Prevention Pada Pemerintahan Desa Di Kabupaten Banjar. *Jurnal Akuntansi*, 10(2), 129–152. <https://doi.org/10.33369/j.akuntansi.10.2.129-152>
- Romaissah, Intikhanah, S., & Hidayah, R. (2019). Pengaruh Implementasi Sistem *E-procurement* dan Pengendalian Internal Terhadap Pencegahan Fraud Pengadaan Barang/Jasa Pemerintah. *Jurnal Ilmiah Neraca*, 15(2), 65–80. <https://doi.org/https://doi.org/10.48144/neraca.v15i2.485>
- Rotchanakitumnuai, S. (2013). The governance evidence of e-government procurement. *Transforming Government: People, Process and Policy*, 7(3), 309–321. <https://doi.org/10.1108/TG-01-2013-0004>
- Sánchez-Rodríguez, C., Martínez-Lorente, A. R., & Hemsworth, D. (2020). *E-procurement* in small and medium sized enterprises; facilitators, obstacles and effect on performance. *Benchmarking*, 27(2), 839–866. <https://doi.org/10.1108/BIJ-12-2018-0413>
- Sedarmayanti. (2009). *Reformasi administrasi publik, reformasi birokrasi, dan kepemimpinan masa depan: mewujudkan pelayanan prima dan pemerintahan yang baik*. Bandung: CV. Refika Aditama. [https://books.google.co.id/books?id=aH\\_aSAAACAAJ](https://books.google.co.id/books?id=aH_aSAAACAAJ)
- Septiawan, B., & Dini Fitria Ningsih. (2020). Penerapan *E-procurement* Dan Pengendalian Internal Dalam Meningkatkan Efektivitas Pencegahan Fraud Pengadaan Barang dan Jasa. *JRAK: Jurnal Riset Akuntansi Dan Komputerisasi Akuntansi*, 11(1), 117–132. <https://doi.org/10.33558/10.33558/jrak.v9i2.1589>
- Sian, S., & Smyth, S. (2021). Supreme emergencies and public accountability: the case of procurement in the UK during the Covid-19 pandemic. *Accounting, Auditing and Accountability Journal*. <https://doi.org/10.1108/AAAJ-08-2020-4860>
- The Committee of Sponsoring Organizations of the Treadway Commission. (2012). COSO – Internal Control Integrated Framework. The Committee of Sponsoring Organization of the treadway Commission. In C. of S. O. of the T. Commission (Ed.), *COSO (Framework)*. AICPA. [www.ic.coso.org](http://www.ic.coso.org)
- Wardhani, I. I. (2018). *Faktor-Faktor Yang Mempengaruhi Pencegahan Fraud Pengadaan Barang dan Jasa Di Unit Layanan Pengadaan (ULP) Provinsi Sumatera Utara Berbasis E-procurement*. Universitas Islam Indonesia Yogyakarta.