

**GOODS AND SERVICES PROCUREMENT FRAUD PREVENTION AT
JAKARTA SPECIAL REGION: STUDY OF E-PROCUREMENT
IMPLICATION AND INTERNAL CONTROL**

Alifka Ajeng Suseno

ABSTRACT

Electronic/online goods and services procurement or well known as e-procurement systems are implied by the government to actualize good governance by enhancing internal control systems and tightening fraud prevention systems through the government budget's absorption process. This research aims to examine and prove the effect of e-procurement implication and internal control towards fraud prevention on goods/services procurement and the implication towards the government's capital expenditure budget absorption. The population of this research is those who are involved in goods/services procurement at Local Government Work Unit (SKPD) of South Jakarta and West Jakarta, Province Government Work Unit of Jakarta Special Region, and Indonesian Ministry of Agriculture. This research obtains 69 respondents selected using purposive sampling method. The hypothesis in this study was tested using Structural Equation Modelling (SEM) using software SmartPLS 3,0. The result of study shows that e-Procurement implication and internal control have significant effects towards fraud prevention and government's budget absorption. Meanwhile, government's capital expenditure budget absorption has no significant influence towards fraud prevention in goods/services procurement. The implication of capital expenditure budget absorption is not able to mediate/moderate the effect of e-Procurement towards fraud prevention on goods/service procurement.

Keywords: *Goods and Services Procurement, E-Procurement Implication, Internal Control, Fraud Prevention, Implication on Capital Expenditure Budget's Absorption.*

**PENCEGAHAN *FRAUD* PENGADAAN BARANG DAN JASA DI
PEMERINTAH DKI JAKARTA: TELAAH PENERAPAN *E-
PROCUREMENT* DAN PENGENDALIAN INTERNAL**

Alifka Ajeng Suseno

ABSTRAK

Pengadaan Barang/Jasa Pemerintah secara elektronik (*e-procurement*) bertujuan untuk mewujudkan suatu *good governance* dengan meningkatkan pengendalian internal dan meningkatkan pencegahan *fraud* melalui penyerapan anggaran pemerintah. Penelitian ini dilakukan guna menguji dan membuktikan pengaruh penerapan *e-procurement* dan pengendalian internal terhadap pencegahan *fraud* pada pengadaan barang/jasa serta implikasinya terhadap penyerapan anggaran belanja modal pemerintah. Populasi penelitian ini adalah pihak yang terlibat dalam pengadaan barang/jasa di SKPD Jakarta Selatan dan Jakarta Barat, Satuan Kerja Pemerintah Provinsi DKI Jakarta, serta Kementerian Pertanian Republik Indonesia. Sampel penelitian ini terdiri dari 69 responden dan menggunakan metode *purposive sampling*. Analisis data dilakukan menggunakan *Structural Equation Modelling* (SEM) dengan *software* SmartPLS versi 3,0. Hasil yang didapatkan dalam penelitian ini menyimpulkan bahwa penerapan *e-procurement* dan pengendalian internal berpengaruh signifikan terhadap pencegahan *fraud* dan penyerapan anggaran belanja modal. Penyerapan anggaran belanja modal tidak berpengaruh signifikan terhadap pencegahan *fraud* pengadaan barang dan jasa. Implikasi penyerapan anggaran belanja modal tidak dapat memediasi antara pengaruh penerapan *e-procurement* terhadap pencegahan *fraud* pengadaan barang dan jasa.

Kata Kunci: Pengadaan Barang dan Jasa, Penerapan *E-Procurement*, Pengendalian Internal, Pencegahan *fraud*, Implikasi Penyerapan Anggaran Belanja Modal.