

ABSTRACT

This study aims to obtain empirical evidences related to the influence of implementing electronic procurement of goods and services (e-procurement), internal control systems, integrity and competence of human resources procurement of goods and services on fraud prevention in the procurement of goods and services. This research is a quantitative study with data collection techniques using survey methods. The population of this study is the state civil apparatus for the procurement of goods and services at UKPBJ BPS and Echelon I and II Work Units of BPS. The sample in this study were 117 employees using purposive sampling method. To test the hypothesis in this study using multiple linear regression with the help of SPSS 23 application.

The results of this study indicate that the implementation of e-procurement and the integrity of human resources procurement of goods and services have a positive and significant influence on the prevention of fraud in the procurement of goods and services. Meanwhile, the internal control system and competence of human resources procurement of goods and services have no influence on preventing fraud in the procurement of goods and services. This study has the implication that efforts to prevent fraud in the procurement of goods and services can be improved by implementing e-procurement and increasing the integrity of human resources procurement of goods and services within the organization, especially in the public sector.

Keywords: Prevention of Fraud Procurement of Goods and Services, E-Procurement, Internal Control System, Integrity and Competence.