

ABSTRACT

The purpose of this study was to analyze and obtain empirical evidence about the behavior of fraudulent procurement of goods and services in employees with intentions, attitudes, subjective norms, behavioral control as predictor variables, and the application of e-procurement as moderating variables. The respondents were employees who were involved in the procurement of goods and services within the Central Bureau of Statistics, including the Chief of General Subdivision, Decision Making Officer (PPK), and Procurement Officer of Goods and Services (PPBJ).

This research is a cross-sectional study using primary data. Data was collected by distributing a questionnaire in a google form and sent by email to the work unit and the head of the work unit which was forwarded to the respondents. Questionnaires returned as many as 478 respondents. The collected data were processed using Structural Equation Model-Partial Least Squares (SEM-PLS), run with the SmartPLS version 3.2.9.

The results showed that intention positively affects procurement fraudulent behavior statistically. Subjective norms and perceived behavioral control had a positive effect on intention. Meanwhile, attitude does not positively affect intentions and the implementation of e-procurement does not weaken the relationship between intention and fraudulent behavior. This study provides empirical evidence for government agencies, especially BPS in observing procurement fraud behavior carried out by the employees involved so that policies can be formulated that can minimize this behavior.

Keywords: procurement fraud, intention, attitude, subjective norm, perceived behavioral control, application of e-procurement